ANNEXURE D

Municipal adjustments budgets & supporting tables

mSCOA Version 6.7

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:	EC108 Kouga
CFO Name:	Riaaz Naziem Lorgat
Tel:	042 200 2200
Fax:	042 200 8606
E-Mail:	rlorgat@kouga.gov.za
Date of Adjustments Budget (dd/mm/yyyy):	30/01/2024
	No
MTREF:	2023
Budget Year:	2023/24

Does this municipality have Entities?

If YES: Identify type of report: Consolidated Information

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Vote 1 - EXECUTIVE COUNCIL	**Vote 1**	**EXECUTIVE COUNCIL**	
Vote 2 - FINANCIAL SERVICES	1,1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - CORPORATE SERVICES	1,2	Municipal Manager	1.2 - Municipal Manager
Vote 4 - COMMUNITY SERVICES	1,3	Risk and Internal Audit Unit	1.3 - Risk and Internal Audit Unit
Vote 5 - INFRASTRUCTURE AND ENGINEERING	1,4	Legal Services	1.4 - Legal Services
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	1,5	[Name of sub-vote]	
Vote 7 - [NAME OF VOTE 7]	1,6	[Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1,7	[Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1,8	[Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1,9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**FINANCIAL SERVICES**	
Vote 13 - [NAME OF VOTE 13]	2,1	Financial Services: CFO	2.1 - Financial Services: CFO
Vote 14 - [NAME OF VOTE 14]	2,2	ASSESSMENT RATES LEVIES	2.2 - ASSESSMENT RATES LEVIES
Vote 15 - [NAME OF VOTE 15]	2,3	Expenditure	2.3 - Expenditure
	2,4	Budget and Financial Reporting	2.4 - Budget and Financial Reporting
	2,5	Revenue	2.5 - Revenue
	2,6	Information Communication Technology (ICT)	2.6 - Information Communication Technology (ICT)
	2,7	Assets Management	2.7 - Assets Management
	2,8	SCM Stores: Logistics and Disposal Management	2.8 - SCM Stores: Logistics and Disposal Management
	2,9	SCM: Demand Management, Risk; Performance & Contract Manage	2.9 - SCM: Demand Management, Risk; Performance & Contra
	2.10	[Name of sub-vote]	
	Vote 3	**CORPORATE SERVICES**	
	3,1	Corporate Services: Director	3.1 - Corporate Services: Director
	3,2	Administration	3.2 - Administration
	3,3	Human Resources	3.3 - Human Resources
	3,4	[Name of sub-vote]	
	3,5	[Name of sub-vote]	
	3,6	[Name of sub-vote]	
	3,7	[Name of sub-vote]	
	3,8	[Name of sub-vote]	
	3,9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	**COMMUNITY SERVICES**	
	4,1	Community Services: Director	4.1 - Community Services: Director
	4,2	Community Services	4.2 - Community Services
	4,3	Disaster Management	4.3 - Disaster Management
	4,4	Environmental Health	4.4 - Environmental Health
	4,5	Public Safety	4.5 - Public Safety
	4,6	Sport and Recreation	4.6 - Sport and Recreation
	4,7	WasteManagement	4.7 - WasteManagement
	4,8	[Name of sub-vote]	
	4,9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	**INFRASTRUCTURE AND ENGINEERING**	
	5,1	Infrastructure and Engineering: Director	5.1 - Infrastructure and Engineering: Director
	5,2	Engineering	5.2 - Engineering
	5,3	Energy Sources	5.3 - Energy Sources
	5,4	Waste Water Management	5.4 - Waste Water Management
	5,5	Water Management	5.5 - Water Management
	5,6	[Name of sub-vote]	
	5,7	[Name of sub-vote]	
	5,8	[Name of sub-vote]	
	5,9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	**PLANNING DEVELOPMENT AND TOURISM**	
	6,1	Planning Development and Tourism: Director	6.1 - Planning Development and Tourism: Director
	6,2	Housing Services	6.2 - Housing Services
	6,3	Planning and Development	6.3 - Planning and Development
	6,4	[Name of sub-vote]	
	6,5	[Name of sub-vote]	
	6,6	[Name of sub-vote]	
	6,7	[Name of sub-vote]	
	6,8	[Name of sub-vote]	
	6,9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	**[NAME OF VOTE 7]**	
	7,1	[Name of sub-vote]	
	7,2	[Name of sub-vote]	
	7,3	[Name of sub-vote]	
	7,4	[Name of sub-vote]	
	7,5	[Name of sub-vote]	
	7,6	[Name of sub-vote]	
	7,7	[Name of sub-vote]	
	7,8	[Name of sub-vote]	
	7,9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**[NAME OF VOTE 8]**	
	8,1	[Name of sub-vote]	
	8,2	[Name of sub-vote]	
	8,3	[Name of sub-vote]	
	8,4	[Name of sub-vote]	
	8,5	[Name of sub-vote]	
	8,6	[Name of sub-vote]	
	8,7	[Name of sub-vote]	
	8,8	[Name of sub-vote]	
	8,9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	**[NAME OF VOTE 9]**	
	9,1	[Name of sub-vote]	
	9,2	[Name of sub-vote]	
	9,3	[Name of sub-vote]	
	9,4	[Name of sub-vote]	
	9,5	[Name of sub-vote]	
	9,6	[Name of sub-vote]	
	9,7	[Name of sub-vote]	
	9,8	[Name of sub-vote]	
	9,9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	**[NAME OF VOTE 10]**	
	10,1	[Name of sub-vote]	
	10,2	[Name of sub-vote]	
	10,3	[Name of sub-vote]	

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
10,4	[Name of sub-vote]	
10,5	[Name of sub-vote]	
10,6	[Name of sub-vote]	
10,7	[Name of sub-vote]	
10,8	[Name of sub-vote]	
10,9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	**[NAME OF VOTE 11]**	
11,1	[Name of sub-vote]	
11,2	[Name of sub-vote]	
11,3	[Name of sub-vote]	
11,4	[Name of sub-vote]	
11,5	[Name of sub-vote]	
11,6	[Name of sub-vote]	
11,7	[Name of sub-vote]	
11,8	[Name of sub-vote]	
11,9	[Name of sub-vote]	
11.10	[Name of sub-vote]	
Vote 12	**[NAME OF VOTE 12]**	
12,1	[Name of sub-vote]	
12,2	[Name of sub-vote]	
12,3	[Name of sub-vote]	
12,4	[Name of sub-vote]	
12,5	[Name of sub-vote]	
12,6	[Name of sub-vote]	
12,7	[Name of sub-vote]	
12,8	[Name of sub-vote]	
12,9	[Name of sub-vote]	
12.10	[Name of sub-vote]	
Vote 13	**[NAME OF VOTE 13]**	
13,1	[Name of sub-vote]	
13,2	[Name of sub-vote]	
13,3	[Name of sub-vote]	
13,4	[Name of sub-vote]	
13,5	[Name of sub-vote]	
13,6	[Name of sub-vote]	
13,7	[Name of sub-vote]	
13,8	[Name of sub-vote]	
13,9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	**[NAME OF VOTE 14]**	
14,1	[Name of sub-vote]	
14,2	[Name of sub-vote]	
14,3	[Name of sub-vote]	
14,4	[Name of sub-vote]	
14,5	[Name of sub-vote]	
14,6	[Name of sub-vote]	
14,7	[Name of sub-vote]	
14,8	[Name of sub-vote]	
14,9	[Name of sub-vote]	
14.10	[Name of sub-vote]	
Vote 15	**[NAME OF VOTE 15]**	
15,1	[Name of sub-vote]	
15,2	[Name of sub-vote]	
15,3	[Name of sub-vote]	
15,4	[Name of sub-vote]	
15,5	[Name of sub-vote]	
15,6	[Name of sub-vote]	
15,7	[Name of sub-vote]	
15,8	[Name of sub-vote]	
15,9	[Name of sub-vote]	
15.10	[Name of sub-vote]	

EC108 Kouga - Contact Information

A. GENERAL INFORMATION

Municipality	EC108 Kouga	Set name on 'Instructions' sheet
Grade	0	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	EC EASTERN CAPE	
Web Address	www.kouga.gov.za	
E-mail Address	0	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O Box 21
City / Town	JEFFREYS BAY
Postal Code	6330
Street address	
Building	Kouga Municipality
Street No. & Name	33 Da Gama Road
City / Town	JEFFREYS BAY
Postal Code	6330
General Contacts	
Telephone number	042 200 2200
Fax number	042 200 8606

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	820209 5010 082	ID Number	730525 0153 083
Title	Mr	Title	Ms
Name	Chris Hattingh Bornman	Name	Yvonne Herbst
Telephone number	042 200 2021	Telephone number	042 200 2021
Cell number	084 240 5226	Cell number	081 723-1807
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	paspeaker@kouga.gov.za	E-mail address	paspeaker@kouga.gov.za

Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	711118 5289 087	ID Number	850102 0271 085
Title	Mr	Title	Ms
Name	Horatio Mario Hendricks	Name	Elvina Felix
Telephone number	042 200 2057	Telephone number	042 200 2021
Cell number	083 795 0200	Cell number	073 333 9989
Fax number	086 529 7923	Fax number	086 529 7923
E-mail address	pamayor@kouga.gov.za	E-mail address	pamayor@kouga.gov.za

Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	671015 5014 085	ID Number	830923 0220 086
Title	Mr	Title	Mrs
Name	Charl du Plessis	Name	Joezay Reed
Telephone number	042 200 2046	Telephone number	042 200 2046
Cell number	083 300 0126	Cell number	067 106-2225
Fax number	086 521 4099	Fax number	086 521 4099
E-mail address	cduplessis@kouga.gov.za	E-mail address	jreed@kouga.gov.za

Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	8202175222086	ID Number	6812270093083
Title	Mr	Title	Ms
Name	Riaaz Naziem Lorgat	Name	Avis Meyer
Telephone number	042 200 2045	Telephone number	042 200 2045

Cell number	084 845 4470	Cell number	081 339 6465
Fax number	0	Fax number	0
E-mail address	rlorgat@kouga.gov.za	E-mail address	ameyer@kouga.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	830303 5059 088	ID Number	800520 5376 081
Title	Mr	Title	Mr
Name	Shukree Abrahams	Name	Zandisile Gongqoba
Telephone number	042 200 2122	Telephone number	042 200 2055
Cell number	083 265 4372	Cell number	073 456 7742
Fax number	0	Fax number	0
E-mail address	sabrahams@kouga.gov.za	E-mail address	zgongqoba@kouga.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	9308025326081	ID Number	0
Title	Mr	Title	0
Name	Shane Burger	Name	0
Telephone number	042 200 2055	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	sburger@kouga.gov.za	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

EC108 Kouga - Table B1 Adjustments Budget Summary - 30/01/2024

Description	Budget Year 2023/24								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H
Financial Performance									
Property rates	281 488	281 488	–	–	–	–	–	–	281 488
Service charges	621 867	621 867	–	–	–	–	(19 434)	(19 434)	602 433
Investment revenue	4 598	4 598	–	–	–	–	7 076	7 076	11 674
Transfers recognised - operational	190 883	190 883	–	–	–	–	3 258	3 258	194 142
Other own revenue	60 121	60 121	–	–	–	–	143 965	143 965	204 086
Total Revenue (excluding capital transfers and contributions)	**1 158 957**	**1 158 957**	**–**	**–**	**–**	**–**	**134 866**	**134 866**	**1 293 823**
Employee costs	447 813	447 813	–	–	–	–	(6 398)	(6 398)	441 415
Remuneration of councillors	15 140	15 140	–	–	–	–	–	–	15 140
Depreciation & asset impairment	109 663	109 663	–	–	–	–	–	–	109 663
Interest	2 090	2 090	–	–	–	–	3 660	3 660	5 750
Inventory consumed and bulk purchases	458 626	107 553	–	–	–	–	19 352	19 352	126 905
Transfers and subsidies	924	924	–	–	–	–	200	200	1 124
Other expenditure	234 060	588 321	–	–	–	–	144 075	144 075	732 396
Total Expenditure	**1 268 316**	**1 271 504**	**–**	**–**	**–**	**–**	**160 889**	**160 889**	**1 432 393**
Surplus/(Deficit)	(109 359)	(112 547)	–	–	–	–	(26 024)	(26 024)	(138 571)
Transfers and subsidies - capital (monetary allocations	75 561	78 561	–	–	–	–	22 125	22 125	100 686
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(33 798)**	**(33 986)**	**–**	**–**	**–**	**–**	**(3 899)**	**(3 899)**	**(37 885)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(33 798)**	**(33 986)**	**–**	**–**	**–**	**–**	**(3 899)**	**(3 899)**	**(37 885)**
Capital expenditure & funds sources									
Capital expenditure	79 343	93 279	–	–	–	–	33 822	33 822	127 102
Transfers recognised - capital	65 883	70 130	–	–	–	–	21 827	21 827	91 956
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	13 460	23 150	–	–	–	–	11 996	11 996	35 146
Total sources of capital funds	**79 343**	**93 279**	**–**	**–**	**–**	**–**	**33 822**	**33 822**	**127 102**
Financial position									
Total current assets	154 622	139 431	–	–	–	–	58 646	58 646	198 077
Total non current assets	2 302 442	2 316 379	–	–	–	–	17 947	17 947	2 334 326
Total current liabilities	154 259	153 192	–	–	–	–	60 364	60 364	213 556
Total non current liabilities	255 035	255 035	–	–	–	–	719	719	255 754
Community wealth/Equity	**2 047 771**	**2 047 583**	**–**	**–**	**–**	**–**	**15 509**	**15 509**	**2 063 093**
Cash flows									
Net cash from (used) operating	86 487	86 487	–	–	–	–	(24 248)	(24 248)	62 239
Net cash from (used) investing	(79 343)	(79 343)	–	–	–	–	(47 759)	(47 759)	(127 102)
Net cash from (used) financing	(10 091)	(10 091)	–	–	–	–	(2 078)	(2 078)	(12 169)
Cash/cash equivalents at the year end	**5 596**	**5 596**	**–**	**–**	**–**	**–**	**22 308**	**22 308**	**27 903**
Cash backing/surplus reconciliation									
Cash and investments available	5 596	5 596	–	–	–	–	22 308	22 308	27 903
Application of cash and investments	(9 200)	(9 200)	–	–	–	–	30 061	30 061	20 861
Balance - surplus (shortfall)	**14 795**	**14 795**	**–**	**–**	**–**	**–**	**(7 753)**	**(7 753)**	**7 042**
Asset Management									
Asset register summary (WDV)	2 302 442	2 316 379	–	–	–	–	17 947	17 947	2 334 326
Depreciation	109 663	109 663	–	–	–	–	–	–	109 663
Renewal and Upgrading of Existing Assets	53 225	66 784	–	–	–	–	25 101	25 101	91 885
Repairs and Maintenance	60 689	60 776	–	–	–	–	(526)	(526)	60 250
Free services									
Cost of Free Basic Services provided	37 089	37 089	–	–	–	–	1 009	1 009	38 098
Revenue cost of free services provided	29 261	29 261	–	–	–	–	(11 468)	(11 468)	17 793
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

EC108 Kouga - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/01/2024

Standard Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			5	6	7	8	9	10	11	12
R thousands	1, 4	A	A1	B	C	D	E	F	G	H
Revenue - Functional										
Governance and administration		**422 639**	**422 639**	**–**	**–**	**–**	**–**	**135 385**	**135 385**	**558 024**
Executive and council		106	106	–	–	–	–	29	29	135
Finance and administration		422 533	422 533	–	–	–	–	135 356	135 356	557 889
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**16 716**	**16 716**	**–**	**–**	**–**	**–**	**20 343**	**20 343**	**37 059**
Community and social services		2 437	2 437	–	–	–	–	(3)	(3)	2 435
Sport and recreation		10 338	10 338	–	–	–	–	464	464	10 802
Public safety		1 378	1 378	–	–	–	–	225	225	1 604
Housing		–	–	–	–	–	–	19 841	19 841	19 841
Health		2 563	2 563	–	–	–	–	(185)	(185)	2 378
Economic and environmental services		**37 432**	**40 432**	**–**	**–**	**–**	**–**	**10 263**	**10 263**	**50 695**
Planning and development		8 083	8 083	–	–	–	–	1 733	1 733	9 817
Road transport		6 910	9 910	–	–	–	–	3 230	3 230	13 140
Environmental protection		22 439	22 439	–	–	–	–	5 299	5 299	27 739
Trading services		**757 731**	**757 731**	**–**	**–**	**–**	**–**	**(9 000)**	**(9 000)**	**748 730**
Energy sources		408 372	408 372	–	–	–	–	(37 689)	(37 689)	370 684
Water management		161 300	161 300	–	–	–	–	21 588	21 588	182 887
Waste water management		113 711	113 711	–	–	–	–	4 728	4 728	118 439
Waste management		74 347	74 347	–	–	–	–	2 373	2 373	76 720
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Total Revenue - Functional	2	**1 234 518**	**1 237 518**	**–**	**–**	**–**	**–**	**156 990**	**156 990**	**1 394 508**
Expenditure - Functional										
Governance and administration		**306 226**	**306 257**	**–**	**–**	**–**	**–**	**16 362**	**16 362**	**322 619**
Executive and council		64 558	64 589	–	–	–	–	(4 265)	(4 265)	60 324
Finance and administration		241 417	241 417	–	–	–	–	20 585	20 585	262 002
Internal audit		251	251	–	–	–	–	42	42	293
Community and public safety		**121 818**	**121 668**	**–**	**–**	**–**	**–**	**(2 560)**	**(2 560)**	**119 108**
Community and social services		12 897	12 877	–	–	–	–	681	681	13 558
Sport and recreation		63 813	63 813	–	–	–	–	(2 981)	(2 981)	60 831
Public safety		30 247	30 267	–	–	–	–	13	13	30 280
Housing		7 037	6 887	–	–	–	–	(281)	(281)	6 606
Health		7 824	7 824	–	–	–	–	8	8	7 832
Economic and environmental services		**158 670**	**162 177**	**–**	**–**	**–**	**–**	**141 186**	**141 186**	**303 363**
Planning and development		31 432	31 614	–	–	–	–	4 402	4 402	36 017
Road transport		118 681	118 618	–	–	–	–	136 284	136 284	254 903
Environmental protection		8 556	11 944	–	–	–	–	500	500	12 444
Trading services		**674 375**	**674 175**	**–**	**–**	**–**	**–**	**5 125**	**5 125**	**679 301**
Energy sources		424 020	424 020	–	–	–	–	(46)	(46)	423 974
Water management		103 892	103 892	–	–	–	–	3 119	3 119	107 011
Waste water management		85 015	85 015	–	–	–	–	(715)	(715)	84 300
Waste management		61 449	61 249	–	–	–	–	2 767	2 767	64 016
Other		**7 227**	**7 227**	**–**	**–**	**–**	**–**	**775**	775	**8 003**
Total Expenditure - Functional	3	**1 268 316**	**1 271 504**	**–**	**–**	**–**	**–**	**160 889**	**160 889**	**1 432 393**
Surplus/ (Deficit) for the year		**(33 798)**	**(33 986)**	**–**	**–**	**–**	**–**	**(3 899)**	**(3 899)**	**(37 885)**

EC108 Kouga - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30/01/2024

Standard Classification Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			5	6	7	8	9	10	11	12
R thousand	1	A	A1	B	C	D	E	F	G	H
Revenue - Functional										
Municipal governance and administration		**422 639**	**422 639**	**–**	**–**	**–**	**–**	**135 385**	**135 385**	**558 024**
Executive and council		106	106	–	–	–	–	29	29	135
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief		106	106	–	–	–	–	29	29	135
Finance and administration		422 533	422 533	–	–	–	–	135 356	135 356	557 889
Administrative and Corporate Support		1 290	1 290	–	–	–	–	(839)	(839)	451
Asset Management		1 000	1 000	–	–	–	–	–	–	1 000
Finance		409 736	409 736	–	–	–	–	12 017	12 017	421 753
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		654	654	–	–	–	–	–	–	654
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		9 853	9 853	–	–	–	–	124 178	124 178	134 031
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**16 716**	**16 716**	**–**	**–**	**–**	**–**	**20 343**	**20 343**	**37 059**
Community and social services		**2 437**	**2 437**	**–**	**–**	**–**	**–**	**(3)**	**(3)**	**2 435**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		387	387	–	–	–	–	(3)	(3)	384
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2 050	2 050	–	–	–	–	1	1	2 051
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**10 338**	**10 338**	**–**	**–**	**–**	**–**	**464**	**464**	**10 802**
Beaches and Jetties		7 858	7 858	–	–	–	–	396	396	8 254
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	(0)	–	–	–	–	–	–	(0)
Recreational Facilities		2 479	2 479	–	–	–	–	69	69	2 548
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		**1 378**	**1 378**	**–**	**–**	**–**	**–**	**225**	**225**	**1 604**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 378	1 378	–	–	–	–	225	225	1 604
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**19 841**	**19 841**	**19 841**
Housing		–	–	–	–	–	–	19 841	19 841	19 841
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**2 563**	**2 563**	**–**	**–**	**–**	**–**	**(185)**	**(185)**	**2 378**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		2 563	2 563	–	–	–	–	(185)	(185)	2 378
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			5	6	7	8	9	10	11	12
R thousand	1	A	A1	B	C	D	E	F	G	H
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**37 432**	**40 432**	**–**	**–**	**–**	**–**	**10 263**	**10 263**	**50 695**
Planning and development		**8 083**	**8 083**	**–**	**–**	**–**	**–**	**1 733**	**1 733**	**9 817**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		6 215	6 215	–	–	–	–	1 733	1 733	7 948
Project Management Unit		1 868	1 868	–	–	–	–	–	–	1 868
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**6 910**	**9 910**	**–**	**–**	**–**	**–**	**3 230**	**3 230**	**13 140**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		4 452	4 452	–	–	–	–	3 158	3 158	7 609
Roads		2 458	5 458	–	–	–	–	73	73	5 531
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**22 439**	**22 439**	**–**	**–**	**–**	**–**	**5 299**	**5 299**	**27 739**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		2 116	2 116	–	–	–	–	(15)	(15)	2 101
Pollution Control		20 324	20 324	–	–	–	–	5 315	5 315	25 638
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**757 731**	**757 731**	**–**	**–**	**–**	**–**	**(9 000)**	**(9 000)**	**748 730**
Energy sources		**408 372**	**408 372**	**–**	**–**	**–**	**–**	**(37 689)**	**(37 689)**	**370 684**
Electricity		408 372	408 372	–	–	–	–	(37 689)	(37 689)	370 684
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**161 300**	**161 300**	**–**	**–**	**–**	**–**	**21 588**	**21 588**	**182 887**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		161 300	161 300	–	–	–	–	21 588	21 588	182 887
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**113 711**	**113 711**	**–**	**–**	**–**	**–**	**4 728**	**4 728**	**118 439**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		113 711	113 711	–	–	–	–	4 728	4 728	118 439
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**74 347**	**74 347**	**–**	**–**	**–**	**–**	**2 373**	**2 373**	**76 720**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		74 347	74 347	–	–	–	–	2 373	2 373	76 720
Solid Waste Removal		–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 234 518**	**1 237 518**	**–**	**–**	**–**	**–**	**156 990**	**156 990**	**1 394 508**

Standard Classification Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			5	6	7	8	9	10	11	12
R thousand	1	A	A1	B	C	D	E	F	G	H
Expenditure - Functional										
Municipal governance and administration		**306 226**	**306 257**	**–**	**–**	**–**	**–**	**16 362**	**16 362**	**322 619**
Executive and council		64 558	64 589	–	–	–	–	(4 265)	(4 265)	60 324
Mayor and Council		30 961	30 961	–	–	–	–	(1 246)	(1 246)	29 715
Municipal Manager, Town Secretary and Chief		33 598	33 628	–	–	–	–	(3 019)	(3 019)	30 609
Finance and administration		241 417	241 417	–	–	–	–	20 585	20 585	262 002
Administrative and Corporate Support		47 720	47 790	–	–	–	–	335	335	48 124
Asset Management		9 432	9 432	–	–	–	–	210	210	9 642
Finance		76 395	76 395	–	–	–	–	15 705	15 705	92 100
Fleet Management		10 589	10 589	–	–	–	–	1 265	1 265	11 854
Human Resources		17 791	17 791	–	–	–	–	(320)	(320)	17 471
Information Technology		19 397	19 397	–	–	–	–	492	492	19 889
Legal Services		5 500	5 500	–	–	–	–	–	–	5 500
Marketing, Customer Relations, Publicity and Media Co-		4 314	4 244	–	–	–	–	(1 110)	(1 110)	3 134
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		167	167	–	–	–	–	–	–	167
Security Services		39 608	39 608	–	–	–	–	3 671	3 671	43 279
Supply Chain Management		10 504	10 504	–	–	–	–	338	338	10 841
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		251	251	–	–	–	–	42	42	293
Governance Function		251	251	–	–	–	–	42	42	293
Community and public safety		**121 818**	**121 668**	**–**	**–**	**–**	**–**	**(2 560)**	**(2 560)**	**119 108**
Community and social services		**12 897**	**12 877**	**–**	**–**	**–**	**–**	**681**	**681**	**13 558**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		3 451	3 451	–	–	–	–	–	–	3 451
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		1 185	1 165	–	–	–	–	619	619	1 784
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		8 261	8 261	–	–	–	–	62	62	8 322
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**63 813**	**63 813**	**–**	**–**	**–**	**–**	**(2 981)**	**(2 981)**	**60 831**
Beaches and Jetties		15 890	15 890	–	–	–	–	(1 900)	(1 900)	13 990
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		36 809	36 809	–	–	–	–	(1 375)	(1 375)	35 434
Recreational Facilities		3 824	3 824	–	–	–	–	–	–	3 824
Sports Grounds and Stadiums		7 290	7 290	–	–	–	–	293	293	7 584
Public safety		**30 247**	**30 267**	**–**	**–**	**–**	**–**	**13**	**13**	**30 280**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		30 247	30 267	–	–	–	–	13	13	30 280
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**7 037**	**6 887**	**–**	**–**	**–**	**–**	**(281)**	**(281)**	**6 606**
Housing		7 037	6 887	–	–	–	–	(281)	(281)	6 606
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**7 824**	**7 824**	**–**	**–**	**–**	**–**	**8**	**8**	**7 832**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		7 824	7 824	–	–	–	–	8	8	7 832
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**158 670**	**162 177**	**–**	**–**	**–**	**–**	**141 186**	**141 186**	**303 363**

Standard Classification Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			5	6	7	8	9	10	11	12
R thousand	1	A	A1	B	C	D	E	F	G	H
Planning and development		**31 432**	**31 614**	**–**	**–**	**–**	**–**	**4 402**	**4 402**	**36 017**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 412	2 412	–	–	–	–	(84)	(84)	2 328
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		6 368	6 370	–	–	–	–	1 261	1 261	7 631
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		18 518	18 608	–	–	–	–	3 225	3 225	21 832
Project Management Unit		4 134	4 224	–	–	–	–	–	–	4 224
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**118 681**	**118 618**	**–**	**–**	**–**	**–**	**136 284**	**136 284**	**254 903**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		13 288	13 288	–	–	–	–	121 127	121 127	134 414
Roads		105 393	105 330	–	–	–	–	15 158	15 158	120 488
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**8 556**	**11 944**	**–**	**–**	**–**	**–**	**500**	**500**	**12 444**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		23	23	–	–	–	–	–	–	23
Pollution Control		8 534	11 921	–	–	–	–	500	500	12 421
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**674 375**	**674 175**	**–**	**–**	**–**	**–**	**5 125**	**5 125**	**679 301**
Energy sources		**424 020**	**424 020**	**–**	**–**	**–**	**–**	**(46)**	**(46)**	**423 974**
Electricity		424 020	424 020	–	–	–	–	(46)	(46)	423 974
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**103 892**	**103 892**	**–**	**–**	**–**	**–**	**3 119**	**3 119**	**107 011**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		103 892	103 892	–	–	–	–	3 119	3 119	107 011
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**85 015**	**85 015**	**–**	**–**	**–**	**–**	**(715)**	**(715)**	**84 300**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		85 015	85 015	–	–	–	–	(715)	(715)	84 300
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**61 449**	**61 249**	**–**	**–**	**–**	**–**	**2 767**	**2 767**	**64 016**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		61 449	61 249	–	–	–	–	2 767	2 767	64 016
Solid Waste Removal		–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**7 227**	**7 227**	**–**	**–**	**–**	**–**	**775**	**775**	**8 003**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		7 227	7 227	–	–	–	–	775	775	8 003
Total Expenditure - Functional	3	**1 268 316**	**1 271 504**	**–**	**–**	**–**	**–**	**160 889**	**160 889**	**1 432 393**
Surplus/ (Deficit) for the year		**(33 798)**	**(33 986)**	**–**	**–**	**–**	**–**	**(3 899)**	**(3 899)**	**(37 885)**

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/01/2024

Vote Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
Revenue by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		410 736	410 736	–	–	–	–	12 017	12 017	422 753
Vote 3 - CORPORATE SERVICES		1 194	1 194	–	–	–	–	(405)	(405)	789
Vote 4 - COMMUNITY SERVICES		127 808	127 808	–	–	–	–	135 509	135 509	263 317
Vote 5 - INFRASTRUCTURE AND ENGINEERING		688 565	691 565	–	–	–	–	(11 703)	(11 703)	679 862
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		6 215	6 215	–	–	–	–	21 573	21 573	27 788
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 234 518**	**1 237 518**	**–**	**–**	**–**	**–**	**156 990**	**156 990**	**1 394 508**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		70 802	70 732	–	–	–	–	(2 312)	(2 312)	68 421
Vote 2 - FINANCIAL SERVICES		115 941	115 941	–	–	–	–	16 744	16 744	132 685
Vote 3 - CORPORATE SERVICES		62 930	62 950	–	–	–	–	(1 371)	(1 371)	61 579
Vote 4 - COMMUNITY SERVICES		240 505	243 692	–	–	–	–	125 802	125 802	369 494
Vote 5 - INFRASTRUCTURE AND ENGINEERING		739 091	739 141	–	–	–	–	19 107	19 107	758 248
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		38 427	38 427	–	–	–	–	3 540	3 540	41 967
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 267 696**	**1 270 884**	**–**	**–**	**–**	**–**	**161 509**	**161 509**	**1 432 393**
Surplus/ (Deficit) for the year	2	**(33 178)**	**(33 366)**	**–**	**–**	**–**	**–**	**(4 519)**	**(4 519)**	**(37 885)**

EC108 Kouga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/01/2024

Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
Revenue by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager		–	–	–	–	–	–	–	–	–
1.3 - Risk and Internal Audit Unit		–	–	–	–	–	–	–	–	–
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**410 736**	**410 736**	**–**	**–**	**–**	**–**	**12 017**	12 017	422 753
2.1 - Financial Services: CFO		113 737	113 737	–	–	–	–	(2 322)	(2 322)	111 415
2.2 - ASSESSMENT RATES LEVIES		288 195	288 195	–	–	–	–	5 459	5 459	293 654
2.3 - Expenditure		6 318	6 318	–	–	–	–	7 076	7 076	13 394
2.4 - Budget and Financial Reporting		414	414	–	–	–	–	(116)	(116)	298
2.5 - Revenue		1 073	1 073	–	–	–	–	1 920	1 920	2 992
2.6 - Information Communication Technology (ICT)		–	–	–	–	–	–	–	–	–
2.7 - Assets Management		1 000	1 000	–	–	–	–	–	–	1 000
2.8 - SCM Stores: Logistics and Disposal Management		–	–	–	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and A		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		**1 194**	**1 194**	**–**	**–**	**–**	**–**	**(405)**	(405)	789
3.1 - Corporate Services: Director		106	106	–	–	–	–	29	29	135
3.2 - Administration		435	435	–	–	–	–	(435)	(435)	–
3.3 - Human Resources		654	654	–	–	–	–	–	–	654
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Vote 4 - COMMUNITY SERVICES		**127 808**	**127 808**	**–**	**–**	**–**	**–**	**135 509**	135 509	263 317
4.1 - Community Services: Director		–	–	–	–	–	–	–	–	–
4.2 - Community Services		4 553	4 553	–	–	–	–	(18)	(18)	4 535
4.3 - Disaster Management		–	–	–	–	–	–	–	–	–
4.4 - Environmental Health		2 563	2 563	–	–	–	–	(185)	(185)	2 378

Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H
4.5 - Public Safety		15 683	15 683	–	–	–	–	127 561	127 561	143 244
4.6 - Sport and Recreation		10 338	10 338	–	–	–	–	464	464	10 802
4.7 - WasteManagement		94 671	94 671	–	–	–	–	7 687	7 687	102 358
		–	–	–	–	–	–	–	–	–
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		**688 565**	**691 565**	**–**	**–**	**–**	**–**	**(11 703)**	(11 703)	679 862
5.1 - Infrastructure and Engineering: Director		1 868	1 868	–	–	–	–	–	–	1 868
5.2 - Engineering		3 313	6 313	–	–	–	–	(330)	(330)	5 983
5.3 - Energy Sources		408 372	408 372	–	–	–	–	(37 689)	(37 689)	370 684
5.4 - Waste Water Management		113 711	113 711	–	–	–	–	4 728	4 728	118 439
5.5 - Water Management		161 300	161 300	–	–	–	–	21 588	21 588	182 887
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**6 215**	**6 215**	**–**	**–**	**–**	**–**	**21 573**	21 573	27 788
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–
6.2 - Housing Services		–	–	–	–	–	–	19 841	19 841	19 841
6.3 - Planning and Development		6 215	6 215	–	–	–	–	1 732	1 732	7 947
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–

Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
		–	–	–	–	–	–	–	–	–
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Total Revenue by Vote	2	**1 234 518**	**1 237 518**	**–**	**–**	**–**	**–**	**156 990**	156 990	1 394 508
Expenditure by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		**70 802**	**70 732**	**–**	**–**	**–**	**–**	**(2 312)**	(2 312)	68 421
1.1 - Mayor and Council		30 961	30 961	–	–	–	–	(706)	(706)	30 255
1.2 - Municipal Manager		34 080	34 010	–	–	–	–	(1 647)	(1 647)	32 362
1.3 - Risk and Internal Audit Unit		5 762	5 762	–	–	–	–	42	42	5 803
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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Vote 2 - FINANCIAL SERVICES		**115 941**	**115 941**	**–**	**–**	**–**	**–**	**16 744**	16 744	132 685
2.1 - Financial Services: CFO		2 686	2 686	–	–	–	–	12	12	2 698
2.2 - ASSESSMENT RATES LEVIES		23 835	24 435	–	–	–	–	12 245	12 245	36 679
2.3 - Expenditure		12 772	12 772	–	–	–	–	3 677	3 677	16 449
2.4 - Budget and Financial Reporting		7 243	7 243	–	–	–	–	(645)	(645)	6 598
2.5 - Revenue		30 068	29 468	–	–	–	–	417	417	29 885
2.6 - Information Communication Technology (ICT)		19 397	19 397	–	–	–	–	492	492	19 889
2.7 - Assets Management		9 437	9 437	–	–	–	–	210	210	9 647
2.8 - SCM Stores: Logistics and Disposal Management		3 776	3 776	–	–	–	–	2	2	3 778
2.9 - SCM: Demand Management, Risk; Performance & Contract Management and A		6 727	6 727	–	–	–	–	336	336	7 063
		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		**62 930**	**62 950**	**–**	**–**	**–**	**–**	**(1 371)**	(1 371)	61 579
3.1 - Corporate Services: Director		2 067	2 067	–	–	–	–	(1 566)	(1 566)	501
3.2 - Administration		43 152	43 172	–	–	–	–	435	435	43 607
3.3 - Human Resources		17 711	17 711	–	–	–	–	(240)	(240)	17 471
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		**240 505**	**243 692**	**–**	**–**	**–**	**–**	**125 802**	125 802	369 494
4.1 - Community Services: Director		2 843	2 843	–	–	–	–	(4)	(4)	2 840
4.2 - Community Services		12 066	12 066	–	–	–	–	62	62	12 128
4.3 - Disaster Management		1 600	1 580	–	–	–	–	619	619	2 199
4.4 - Environmental Health		7 824	7 824	–	–	–	–	8	8	7 832
4.5 - Public Safety		83 123	83 143	–	–	–	–	124 831	124 831	207 974
4.6 - Sport and Recreation		63 066	63 066	–	–	–	–	(2 981)	(2 981)	60 085
4.7 - WasteManagement		69 983	73 170	–	–	–	–	3 267	3 267	76 437
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - INFRASTRUCTURE AND ENGINEERING		**739 091**	**739 141**	**–**	**–**	**–**	**–**	**19 107**	19 107	758 248
5.1 - Infrastructure and Engineering: Director		6 273	6 426	–	–	–	–	–	–	6 426
5.2 - Engineering		119 892	119 789	–	–	–	–	16 748	16 748	136 537
5.3 - Energy Sources		424 020	424 020	–	–	–	–	(46)	(46)	423 974
5.4 - Waste Water Management		85 015	85 015	–	–	–	–	(715)	(715)	84 300
5.5 - Water Management		103 892	103 892	–	–	–	–	3 119	3 119	107 011
		–	–	–	–	–	–	–	–	–
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**38 427**	**38 427**	**–**	**–**	**–**	**–**	**3 540**	3 540	41 967
6.1 - Planning Development and Tourism: Director		2 107	2 075	–	–	–	–	(1 305)	(1 305)	769
6.2 - Housing Services		7 037	6 887	–	–	–	–	(281)	(281)	6 606
6.3 - Planning and Development		29 283	29 466	–	–	–	–	5 126	5 126	34 591
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote Description *[Insert departmental structure etc]* R thousands	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
		A	A1	B	C	D	E	F	G	H
		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Expenditure by Vote	2	**1 267 696**	**1 270 884**	**–**	**–**	**–**	**–**	**161 509**	161 509	1 432 393
Surplus/ (Deficit) for the year	2	**(33 178)**	**(33 366)**	**–**	**–**	**–**	**–**	**(4 519)**	(4 519)	(37 885)

EC108 Kouga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
Revenue										
Exchange Revenue										
Service charges - Electricity	2	390 731	390 731	–	–	–	–	(37 951)	(37 951)	352 780
Service charges - Water	2	101 425	101 425	–	–	–	–	17 179	17 179	118 603
Service charges - Waste Water Management	2	63 314	63 314	–	–	–	–	954	954	64 268
Service charges - Waste Management	2	66 396	66 396	–	–	–	–	386	386	66 782
Sale of Goods and Rendering of Services		7 790	7 790	–	–	–	–	1 210	1 210	9 000
Agency services		1 000	1 000	–	–	–	–	3 276	3 276	4 276
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		18 595	18 595	–	–	–	–	11 550	11 550	30 145
Interest earned from Current and Non Current Assets		4 598	4 598	–	–	–	–	7 076	7 076	11 674
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		3 295	3 295	–	–	–	–	(296)	(296)	2 999
Licence and permits		3 021	3 021	–	–	–	–	(344)	(344)	2 677
Operational Revenue		2 174	2 174	–	–	–	–	1 942	1 942	4 116
Non-Exchange Revenue										
Property rates		281 488	281 488	–	–	–	–	–	–	281 488
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		10 334	10 334	–	–	–	–	124 263	124 263	134 597
Licences or permits		10 668	10 668	–	–	–	–	385	385	11 053
Transfer and subsidies - Operational		190 883	190 883	–	–	–	–	3 258	3 258	194 142
Interest		3 244	3 244	–	–	–	–	1 979	1 979	5 223
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	(0)	–	–	–	–	–	–	(0)
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 158 957**	**1 158 957**	**–**	**–**	**–**	**–**	**134 866**	**134 866**	**1 293 823**
Expenditure By Type										
Employee related costs		447 813	447 813	–	–	–	–	(6 398)	(6 398)	441 415
Remuneration of councillors		15 140	15 140	–	–	–	–	–	–	15 140
Bulk purchases - electricity		364 280	364 280	–	–	–	–	(9 571)	(9 571)	354 710
Inventory consumed		94 345	95 570	–	–	–	–	5 824	5 824	101 395
Debt impairment		28 314	28 314	–	–	–	–	145 226	145 226	173 540
Depreciation and amortisation		109 663	109 663	–	–	–	–	–	–	109 663
Interest		2 090	2 090	–	–	–	–	3 660	3 660	5 750
Contracted services		104 476	106 629	–	–	–	–	19 152	19 152	125 781
Transfers and subsidies		924	924	–	–	–	–	200	200	1 124
Irrecoverable debts written off		7 305	7 305	–	–	–	–	6 529	6 529	13 835
Operational costs		93 964	93 774	–	–	–	–	(3 734)	(3 734)	90 041
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		**1 268 316**	**1 271 504**	**–**	**–**	**–**	**–**	**160 889**	**160 889**	**1 432 393**
Surplus/(Deficit)		**(109 359)**	**(112 547)**	**–**	**–**	**–**	**–**	**(26 024)**	**(26 024)**	**(138 571)**
Transfers and subsidies - capital (monetary allocations)		75 561	78 561	–	–	–	–	22 125	22 125	100 686
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(33 798)**	**(33 986)**	**–**	**–**	**–**	**–**	**(3 899)**	**(3 899)**	**(37 885)**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(33 798)	(33 986)	–	–	–	–	(3 899)	(3 899)	(37 885)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(33 798)	(33 986)	–	–	–	–	(3 899)	(3 899)	(37 885)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		**(33 798)**	**(33 986)**	**–**	**–**	**–**	**–**	**(3 899)**	**(3 899)**	**(37 885)**

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
Capital expenditure - Vote										
Multi-year expenditure *to be adjusted*	2									
Vote 1 - EXECUTIVE COUNCIL		760	1 017	–	–	–	–	60	60	1 077
Vote 2 - FINANCIAL SERVICES		–	1 282	–	–	–	–	1 545	1 545	2 827
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		1 362	3 000	–	–	–	–	1 199	1 199	4 199
Vote 5 - INFRASTRUCTURE AND ENGINEERING		76 521	83 252	–	–	–	–	12 523	12 523	95 776
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		700	2 700	–	–	–	–	17 241	17 241	19 941
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**79 343**	**91 251**	**–**	**–**	**–**	**–**	**32 568**	**32 568**	**123 819**
Single-year expenditure *to be adjusted*	2									
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	55	55	55
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	15	15	15
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	1 800	1 800	1 800
Vote 5 - INFRASTRUCTURE AND ENGINEERING		–	2 028	–	–	–	–	(615)	(615)	1 413
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**2 028**	**–**	**–**	**–**	**–**	**1 255**	**1 255**	**3 283**
Total Capital Expenditure - Vote		**79 343**	**93 279**	**–**	**–**	**–**	**–**	**33 822**	**33 822**	**127 102**
Capital Expenditure - Functional										
Governance and administration		**760**	**2 609**	**–**	**–**	**–**	**–**	**2 221**	**2 221**	**4 830**
Executive and council		760	1 017	–	–	–	–	80	80	1 097
Finance and administration		–	1 592	–	–	–	–	2 086	2 086	3 678
Internal audit		–	–	–	–	–	–	55	55	55
Community and public safety		**1 362**	**3 901**	**–**	**–**	**–**	**–**	**21 069**	**21 069**	**24 970**
Community and social services		–	–	–	–	–	–	9	9	9
Sport and recreation		–	900	–	–	–	–	1 219	1 219	2 120
Public safety		1 362	3 000	–	–	–	–	–	–	3 000
Housing		–	–	–	–	–	–	19 841	19 841	19 841
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**6 497**	**12 305**	**–**	**–**	**–**	**–**	**2 062**	**2 062**	**14 368**
Planning and development		3 157	5 557	–	–	–	–	1 639	1 639	7 197
Road transport		3 339	6 748	–	–	–	–	23	23	6 771
Environmental protection		–	–	–	–	–	–	400	400	400
Trading services		**70 124**	**73 865**	**–**	**–**	**–**	**–**	**9 070**	**9 070**	**82 934**
Energy sources		19 652	16 167	–	–	–	–	(6 485)	(6 485)	9 682
Water management		26 087	26 180	–	–	–	–	6 428	6 428	32 608
Waste water management		24 385	31 518	–	–	–	–	7 326	7 326	38 844
Waste management		–	–	–	–	–	–	1 800	1 800	1 800
Other		600	600	–	–	–	–	(600)	(600)	–
Total Capital Expenditure - Functional	3	**79 343**	**93 279**	**–**	**–**	**–**	**–**	**33 822**	**33 822**	**127 102**
Funded by:										
National Government		64 521	67 129	–	–	–	–	1 986	1 986	69 115
Provincial Government		–	–	–	–	–	–	19 841	19 841	19 841
District Municipality		1 362	3 000	–	–	–	–	–	–	3 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**65 883**	**70 130**	**–**	**–**	**–**	**–**	**21 827**	**21 827**	**91 956**
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		13 460	23 150	–	–	–	–	11 996	11 996	35 146
Total Capital Funding		**79 343**	**93 279**	**–**	**–**	**–**	**–**	**33 822**	**33 822**	**127 102**

EC108 Kouga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 30/01/2024

Vote Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	2									
Vote 1 - EXECUTIVE COUNCIL		**760**	**1 017**	**–**	**–**	**–**	**–**	**60**	60	1 077
1.1 - Mayor and Council		750	969	–	–	–	–	60	60	1 029
1.2 - Municipal Manager		10	48	–	–	–	–	–	–	48
1.3 - Risk and Internal Audit Unit		–	–	–	–	–	–	–	–	–
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**–**	**1 282**	**–**	**–**	**–**	**–**	**1 545**	1 545	2 827
2.1 - Financial Services: CFO		–	–	–	–	–	–	–	–	–
2.2 - ASSESSMENT RATES LEVIES		–	–	–	–	–	–	–	–	–
2.3 - Expenditure		–	–	–	–	–	–	10	10	10
2.4 - Budget and Financial Reporting		–	–	–	–	–	–	–	–	–
2.5 - Revenue		–	–	–	–	–	–	170	170	170
2.6 - Information Communication Technology (ICT)		–	1 000	–	–	–	–	635	635	1 635
2.7 - Assets Management		–	282	–	–	–	–	620	620	902
2.8 - SCM Stores: Logistics and Disposal Management		–	–	–	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & C		–	–	–	–	–	–	110	110	110
		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
3.1 - Corporate Services: Director		–	–	–	–	–	–	–	–	–
3.2 - Administration		–	–	–	–	–	–	–	–	–
3.3 - Human Resources		–	–	–	–	–	–	–	–	–
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Vote 4 - COMMUNITY SERVICES		**1 362**	**3 000**	**–**	**–**	**–**	**–**	**1 199**	1 199	4 199
4.1 - Community Services: Director		–	–	–	–	–	–	29	29	29
4.2 - Community Services		–	–	–	–	–	–	–	–	–
4.3 - Disaster Management		–	–	–	–	–	–	–	–	–
4.4 - Environmental Health		–	–	–	–	–	–	–	–	–
4.5 - Public Safety		1 362	3 000	–	–	–	–	569	569	3 570
4.6 - Sport and Recreation		–	–	–	–	–	–	200	200	200
4.7 - WasteManagement		–	–	–	–	–	–	400	400	400
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		**76 521**	**83 252**	**–**	**–**	**–**	**–**	**12 523**	12 523	95 776
5.1 - Infrastructure and Engineering: Director		3 057	3 958	–	–	–	–	5 059	5 059	9 017
5.2 - Engineering		3 339	6 748	–	–	–	–	23	23	6 771
5.3 - Energy Sources		19 652	14 848	–	–	–	–	(6 313)	(6 313)	8 536
5.4 - Waste Water Management		24 385	31 518	–	–	–	–	7 326	7 326	38 844
5.5 - Water Management		26 087	26 180	–	–	–	–	6 428	6 428	32 608
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**700**	**2 700**	**–**	**–**	**–**	**–**	**17 241**	17 241	19 941
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–
6.2 - Housing Services		–	–	–	–	–	–	19 841	19 841	19 841
6.3 - Planning and Development		700	2 700	–	–	–	–	(2 600)	(2 600)	100
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–

Vote Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital multi-year expenditure sub-total		**79 343**	**91 251**	**–**	**–**	**–**	**–**	**32 568**	32 568	123 819
Capital expenditure - Municipal Vote	2									
Single-year expenditure appropriation										
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	**55**	55	55
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager		–	–	–	–	–	–	–	–	–
1.3 - Risk and Internal Audit Unit		–	–	–	–	–	–	55	55	55
1.4 - Legal Services		–	–	–	–	–	–	–	–	–
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Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	**15**	15	15
2.1 - Financial Services: CFO		–	–	–	–	–	–	–	–	–
2.2 - ASSESSMENT RATES LEVIES		–	–	–	–	–	–	–	–	–
2.3 - Expenditure		–	–	–	–	–	–	–	–	–
2.4 - Budget and Financial Reporting		–	–	–	–	–	–	–	–	–
2.5 - Revenue		–	–	–	–	–	–	–	–	–
2.6 - Information Communication Technology (ICT)		–	–	–	–	–	–	–	–	–
2.7 - Assets Management		–	–	–	–	–	–	15	15	15
2.8 - SCM Stores: Logistics and Disposal Management		–	–	–	–	–	–	–	–	–
2.9 - SCM: Demand Management, Risk; Performance & C		–	–	–	–	–	–	–	–	–
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Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–
3.1 - Corporate Services: Director		–	–	–	–	–	–	–	–	–
3.2 - Administration		–	–	–	–	–	–	–	–	–
3.3 - Human Resources		–	–	–	–	–	–	–	–	–
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Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	**1 800**	1 800	1 800
4.1 - Community Services: Director		–	–	–	–	–	–	–	–	–
4.2 - Community Services		–	–	–	–	–	–	–	–	–
4.3 - Disaster Management		–	–	–	–	–	–	–	–	–
4.4 - Environmental Health		–	–	–	–	–	–	–	–	–

Vote Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
4.5 - Public Safety		–	–	–	–	–	–	–	–	–
4.6 - Sport and Recreation		–	–	–	–	–	–	–	–	–
4.7 - WasteManagement		–	–	–	–	–	–	1 800	1 800	1 800
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Vote 5 - INFRASTRUCTURE AND ENGINEERING		**–**	**2 028**	**–**	**–**	**–**	**–**	**(615)**	(615)	1 413
5.1 - Infrastructure and Engineering: Director		–	400	–	–	–	–	(400)	(400)	–
5.2 - Engineering		–	310	–	–	–	–	(44)	(44)	266
5.3 - Energy Sources		–	1 318	–	–	–	–	(172)	(172)	1 146
5.4 - Waste Water Management		–	–	–	–	–	–	–	–	–
5.5 - Water Management		–	–	–	–	–	–	–	–	–
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Vote 6 - PLANNING DEVELOPMENT AND TOURISM		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
6.1 - Planning Development and Tourism: Director		–	–	–	–	–	–	–	–	–
6.2 - Housing Services		–	–	–	–	–	–	–	–	–
6.3 - Planning and Development		–	–	–	–	–	–	–	–	–
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–
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Vote Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		–	2 028	–	–	–	–	1 255	1 255	3 283
Total Capital Expenditure		79 343	93 279	–	–	–	–	33 822	33 822	127 102

EC108 Kouga - Table B6 Adjustments Budget Financial Position - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
ASSETS										
Current assets										
Cash and cash equivalents		5 596	(19 768)	–	–	–	–	47 671	47 671	27 903
Trade and other receivables from exchange transactio	1	55 239	55 239	–	–	–	–	21 792	21 792	77 030
Receivables from non-exchange transactions	1	24 619	35 967	–	–	–	–	(6 953)	(6 953)	29 014
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–
Inventory		17 110	15 935	–	–	–	–	2 663	2 663	18 598
VAT		50 443	50 443	–	–	–	–	(5 021)	(5 021)	45 422
Other current assets		1 616	1 616	–	–	–	–	(1 506)	(1 506)	109
Total current assets		**154 622**	**139 431**	**–**	**–**	**–**	**–**	**58 646**	**58 646**	**198 077**
Non current assets										
Investments		–	–	–	–	–	–	–	–	–
Investment property		262 608	262 608	–	–	–	–	–	–	262 608
Property, plant and equipment		2 039 424	2 053 361	–	–	–	–	17 754	17 754	2 071 115
Biological assets		–	–	–	–	–	–	–	–	–
Living and non-living resources	1	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Intangible assets		410	410	–	–	–	–	193	193	603
Trade and other receivables from exchange transactio		–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactio		–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–
Total non current assets		**2 302 442**	**2 316 379**	**–**	**–**	**–**	**–**	**17 947**	**17 947**	**2 334 326**
TOTAL ASSETS		**2 457 064**	**2 455 810**	**–**	**–**	**–**	**–**	**76 593**	**76 593**	**2 532 403**
LIABILITIES										
Current liabilities										
Bank overdraft		–	–	–	–	–	–	–	–	–
Financial liabilities		9 484	9 484	–	–	–	–	2 684	2 684	12 169
Consumer deposits		23 673	23 673	–	–	–	–	5 387	5 387	29 060
Trade and other payables from exchange transactions		77 412	76 345	–	–	–	–	48 068	48 068	124 413
Trade and other payables from non-exchange transact		–	–	–	–	–	–	(0)	(0)	(0)
Provisions		43 689	43 689	–	–	–	–	4 225	4 225	47 914
VAT		–	–	–	–	–	–	(0)	(0)	(0)
Other current liabilities		–	–	–	–	–	–	–	–	–
Total current liabilities		**154 259**	**153 192**	**–**	**–**	**–**	**–**	**60 364**	**60 364**	**213 556**
Non current liabilities										
Financial Liabilities	1	8 637	8 637	–	–	–	–	2 569	2 569	11 207
Provisions	1	126 686	126 686	–	–	–	–	10 430	10 430	137 116
Long term portion of trade payables		–	–	–	–	–	–	–	–	–
Other non-current liabilities		119 711	119 711	–	–	–	–	(12 280)	(12 280)	107 431

Total non current liabilities		**255 035**	**255 035**	**–**	**–**	**–**	**–**	**719**	**719**	**255 754**
TOTAL LIABILITIES		**409 293**	**408 227**	**–**	**–**	**–**	**–**	**61 083**	**61 083**	**469 310**
NET ASSETS	2	**2 047 771**	**2 047 583**	**–**	**–**	**–**	**–**	**15 509**	**15 509**	**2 063 093**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		2 047 771	2 047 583	–	–	–	–	15 509	15 509	2 063 093
Funds and Reserves		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**2 047 771**	**2 047 583**	**–**	**–**	**–**	**–**	**15 509**	**15 509**	**2 063 093**

EC108 Kouga - Table B7 Adjustments Budget Cash Flows - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		270 495	270 495	–	–	–	–	(6 720)	(6 720)	263 776
Service charges		697 055	697 055	–	–	–	–	(24 283)	(24 283)	672 771
Other revenue		67 422	67 422	–	–	–	–	2 998	2 998	70 420
Transfers and Subsidies - Operational	1	190 883	190 883	–	–	–	–	–	–	190 883
Transfers and Subsidies - Capital	1	75 561	75 561	–	–	–	–	(611)	(611)	74 950
Interest		4 598	4 598	–	–	–	–	7 076	7 076	11 674
Dividends				–	–	–	–		–	–
Payments										
Suppliers and employees		(1 219 527)	(1 219 527)	–	–	–	–	5 029	5 029	(1 214 498)
Finance charges		–	–	–	–	–	–	(6 612)	(6 612)	(6 612)
Transfers and Grants	1	–	–	–	–	–	–	(1 124)	(1 124)	(1 124)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**86 487**	**86 487**	**–**	**–**	**–**	**–**	**(24 248)**	**(24 248)**	**62 239**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(79 343)	(79 343)	–	–	–	–	(47 759)	(47 759)	(127 102)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79 343)**	**(79 343)**	**–**	**–**	**–**	**–**	**(47 759)**	**(47 759)**	**(127 102)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		(10 091)	(10 091)	–	–	–	–	(2 078)	(2 078)	(12 169)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(10 091)**	**(10 091)**	**–**	**–**	**–**	**–**	**(2 078)**	**(2 078)**	**(12 169)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(2 947)**	**(2 947)**	**–**	**–**	**–**	**–**	**(74 085)**	**(74 085)**	**(77 032)**
Cash/cash equivalents at the year begin:	2	8 542	8 542	–	–	–	–	96 393	96 393	104 935
Cash/cash equivalents at the year end:	2	5 596	5 596	–	–	–	–	22 308	22 308	27 903

EC108 Kouga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	H
Cash and investments available										
Cash/cash equivalents at the year end	1	5 596	5 596	–	–	–	–	22 308	22 308	27 903
Other current investments > 90 days		–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–
Cash and investments available:		**5 596**	**5 596**	**–**	**–**	**–**	**–**	**22 308**	**22 308**	**27 903**
Applications of cash and investments										
Unspent conditional transfers		–	–	–	–	–	–	(0)	(0)	(0)
Unspent borrowing		–	–	–	–	–	–	–	–	–
Statutory requirements		(50 443)	(50 443)	–	–	–	–	5 021	5 021	(45 422)
Other working capital requirements	2	(2 446)	(2 446)					20 815	20 815	18 369
Other provisions		43 689	43 689	–	–	–	–	4 225	4 225	47 914
Long term investments committed		–	–					–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–
Total Application of cash and investments:		**(9 200)**	**(9 200)**	**–**	**–**	**–**	**–**	**30 061**	**30 061**	**20 861**
Surplus(shortfall)		**14 795**	**14 795**	**–**	**–**	**–**	**–**	**(7 753)**	**(7 753)**	**7 042**

Other working capital requirements										
Debtors		88 082	100 598							101 733
Creditors due		77 412	76 345							124 413
Total		10 670	24 253							(22 680)

Debtors collection assumptions:										
Balance outstanding - debtors		79 858	91 206							106 045
Estimate of debtors collection rate		110,30%	110,30%							95,93%

Long term investments committed										
Balance (Insert description; eg sinking fund)										
Bankers Acceptance Certificate		–	–							–
Deposit Taking Institutions		–	–							–
Bank Repurchase Agreements		–	–							–
Derivative Financial Assets		–	–							–
Guaranteed Endowment Policies (Sinking)		–	–							–
Listed/Unlisted Bonds and Stocks		–	–							–
Municipal Bonds		–	–							–
National Government Securities		–	–							–
Negotiable Certificate of Deposits: Banks		–	–							–
Unamortised Debt Expense		–	–							–
Unamortised Preference Share Expense		–	–							–
Interest Rate Swaps		–	–							–
		–	–							–

Reserves to be backed by cash/investments										
Housing Development Fund		–	–							–
Capital replacement		–	–							–
Self-insurance		–	–							–
Compensation for Occupational Injuries and Diseases		–	–							–
Employee Benefit		–	–							–
Non-current Provisions		–	–							–
Valuation		–	–							–
Investment in associate account		–	–							–
Capitalisation		–	–							–
		–	–							–

EC108 Kouga - Table B9 Asset Management - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12	13	14
R thousands		A	A1	B	C	D	E	F	G	H
CAPITAL EXPENDITURE										
Total New Assets *to be adjusted*	1	**26 118**	**26 495**	**–**	**–**	**–**	**–**	**8 721**	**8 721**	**35 217**
Roads Infrastructure		3 339	4 139	–	–	–	–	1 800	1 800	5 939
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		19 652	14 590	–	–	–	–	(6 323)	(6 323)	8 267
Water Supply Infrastructure		–	–	–	–	–	–	9 778	9 778	9 778
Sanitation Infrastructure		304	700	–	–	–	–	(46)	(46)	654
Solid Waste Infrastructure		–	357	–	–	–	–	(184)	(184)	172
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**23 296**	**19 786**	**–**	**–**	**–**	**–**	**5 025**	**5 025**	**24 811**
Community Facilities		750	1 150	–	–	–	–	(400)	(400)	750
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**750**	**1 150**	**–**	**–**	**–**	**–**	**(400)**	**(400)**	**750**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets	6	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**1 000**	**–**	**–**	**–**	**–**	**1 494**	**1 494**	**2 494**
Furniture and Office Equipment		**610**	**1 149**	**–**	**–**	**–**	**–**	**223**	**223**	**1 372**
Machinery and Equipment		**100**	**410**	**–**	**–**	**–**	**–**	**579**	**579**	**989**
Transport Assets		**1 362**	**3 000**	**–**	**–**	**–**	**–**	**1 800**	**1 800**	**4 800**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets *to be adjusted*	2	**–**	**93**	**–**	**–**	**–**	**–**	**128**	**128**	**221**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	93	–	–	–	–	128	128	221
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**93**	**–**	**–**	**–**	**–**	**128**	**128**	**221**
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets	6	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Upgrading of Existing Assets *to be adjusted*	2a	**53 225**	**66 691**	**–**	**–**	**–**	**–**	**24 973**	**24 973**	**91 664**
Roads Infrastructure		–	4 609	–	–	–	–	(2 000)	(2 000)	2 609
Storm water Infrastructure		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12	13	14
R thousands		A	A1	B	C	D	E	F	G	H
Electrical Infrastructure		–	1 577	–	–	–	–	(206)	(206)	1 371
Water Supply Infrastructure		26 087	26 087	–	–	–	–	16 362	16 362	42 449
Sanitation Infrastructure		24 080	30 461	–	–	–	–	7 557	7 557	38 018
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**50 167**	**62 733**	**–**	**–**	**–**	**–**	**21 714**	**21 714**	**84 447**
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		3 057	3 958	–	–	–	–	3 259	3 259	7 217
Community Assets		**3 057**	**3 958**	**–**	**–**	**–**	**–**	**3 259**	**3 259**	**7 217**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets	6	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure *to be adjusted*	4									
Roads Infrastructure		3 339	8 748	–	–	–	–	(200)	(200)	8 548
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		19 652	16 167	–	–	–	–	(6 528)	(6 528)	9 638
Water Supply Infrastructure		26 087	26 180	–	–	–	–	26 269	26 269	52 449
Sanitation Infrastructure		24 385	31 161	–	–	–	–	7 511	7 511	38 672
Solid Waste Infrastructure		–	357	–	–	–	–	(184)	(184)	172
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**73 463**	**82 613**	**–**	**–**	**–**	**–**	**26 867**	**26 867**	**109 479**
Community Facilities		750	1 150	–	–	–	–	(400)	(400)	750
Sport and Recreation Facilities		3 057	3 958	–	–	–	–	3 259	3 259	7 217
Community Assets		**3 807**	**5 108**	**–**	**–**	**–**	**–**	**2 859**	**2 859**	**7 967**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**1 000**	**–**	**–**	**–**	**–**	**1 494**	**1 494**	**2 494**
Furniture and Office Equipment		**610**	**1 149**	**–**	**–**	**–**	**–**	**223**	**223**	**1 372**
Machinery and Equipment		**100**	**410**	**–**	**–**	**–**	**–**	**579**	**579**	**989**
Transport Assets		**1 362**	**3 000**	**–**	**–**	**–**	**–**	**1 800**	**1 800**	**4 800**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**79 343**	**93 279**	**–**	**–**	**–**	**–**	**33 822**	**33 822**	**127 102**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure		556 676	562 085	–	–	–	–	(10 868)	(10 868)	551 217
Storm water Infrastructure		8 914	8 914	–	–	–	–	20 810	20 810	29 724
Electrical Infrastructure		204 212	200 726	–	–	–	–	(26 863)	(26 863)	173 863
Water Supply Infrastructure		359 616	359 709	–	–	–	–	47 389	47 389	407 098
Sanitation Infrastructure		517 807	524 941	–	–	–	–	(37 416)	(37 416)	487 524
Solid Waste Infrastructure		(51 865)	(51 865)	–	–	–	–	36 778	36 778	(15 087)
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12	13	14
R thousands		A	A1	B	C	D	E	F	G	H
Information and Communication Infrastructure		72	72	–	–	–	–	–	–	72
Infrastructure		1 595 431	1 604 581	–	–	–	–	29 831	29 831	1 634 412
Community Assets		52 093	53 393	–	–	–	–	3 451	3 451	56 844
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		262 608	262 608	–	–	–	–	–	–	262 608
Other Assets		143 118	143 118	–	–	–	–	(28 985)	(28 985)	114 133
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		410	410	–	–	–	–	193	193	603
Computer Equipment		2 941	3 941	–	–	–	–	1 625	1 625	5 566
Furniture and Office Equipment		6 594	7 133	–	–	–	–	(4 994)	(4 994)	2 139
Machinery and Equipment		3 058	3 368	–	–	–	–	4 430	4 430	7 798
Transport Assets		8 584	10 222	–	–	–	–	28 665	28 665	38 886
Land		227 605	227 605	–	–	–	–	(16 268)	(16 268)	211 337
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 302 442**	**2 316 379**	**–**	**–**	**–**	**–**	**17 947**	**17 947**	**2 334 326**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		109 663	109 663	–	–	–	–	–	–	109 663
Repairs and Maintenance by asset class	3	**60 689**	**60 776**	**–**	**–**	**–**	**–**	**(526)**	**(526)**	**60 250**
Roads Infrastructure		14 206	14 206	–	–	–	–	(3 719)	(3 719)	10 487
Storm water Infrastructure		1 075	1 012	–	–	–	–	(23)	(23)	989
Electrical Infrastructure		10 827	10 827	–	–	–	–	–	–	10 827
Water Supply Infrastructure		7 442	7 442	–	–	–	–	(1 387)	(1 387)	6 055
Sanitation Infrastructure		8 969	8 969	–	–	–	–	3 022	3 022	11 990
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		42 518	42 455	–	–	–	–	(2 108)	(2 108)	40 348
Community Facilities		1 696	1 886	–	–	–	–	1 025	1 025	2 911
Sport and Recreation Facilities		1 347	1 347	–	–	–	–	–	–	1 347
Community Assets		3 043	3 233	–	–	–	–	1 025	1 025	4 258
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		3 545	3 505	–	–	–	–	557	557	4 061
Housing		–	–	–	–	–	–	–	–	–
Other Assets		3 545	3 505	–	–	–	–	557	557	4 061
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		727	727	–	–	–	–	–	–	727
Transport Assets		10 856	10 856	–	–	–	–	–	–	10 856
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources	6	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**170 352**	**170 439**	**–**	**–**	**–**	**–**	**(526)**	**(526)**	**169 913**
Renewal and upgrading of Existing Assets as % of total capex		*67,1%*	*71,6%*							*72,3%*
Renewal and upgrading of Existing Assets as % of deprecn"		*48,5%*	*60,9%*							*83,8%*
R&M as a % of PPE		*2,6%*	*2,6%*							*2,6%*
Renewal and upgrading and R&M as a % of PPE		*4,9%*	*5,5%*							*6,5%*

EC108 Kouga - Table B10 Basic service delivery measurement - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12	13	14
		A	A1	B	C	D	E	F	G	H
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min. service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week (min.service)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15									
Water (6 kilolitres per household per month)		19 498 541	19 498 541	–	–	–	–	298 649	298 649	19 797 190
Sanitation (free minimum level service)		12 635 128	12 635 128	–	–	–	–	710 155	710 155	13 345 283
Electricity/other energy (50kwh per household per month)		4 955 229	4 955 229	–	–	–	–	–	–	4 955 229
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16									
Water (6 kilolitres per indigent household per month)		19 499	19 499	–	–	–	–	299	299	19 797
Sanitation (free sanitation service to indigent households)		12 635	12 635	–	–	–	–	710	710	13 345
Electricity/other energy (50kwh per indigent household per month)		4 955	4 955	–	–	–	–	–	–	4 955
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		37 089	37 089	–	–	–	–	1 009	1 009	38 098
Highest level of free service provided										
Property rates (R'000 value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of free services provided (R'000)	17									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		29 261	29 261	–	–	–	–	(11 468)	(11 468)	17 793
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**29 261**	**29 261**	**–**	**–**	**–**	**–**	**(11 468)**	**(11 468)**	**17 793**

EC108 Kouga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H
REVENUE ITEMS:										
Non-exchange revenue by source										
Property rates										
Total Property Rates		310 749	310 749	–	–	–	–	(11 468)	(11 468)	299 281
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		29 261	29 261	–	–	–	–	(11 468)	(11 468)	17 793
Net Property Rates		**281 488**	**281 488**	**–**	**–**	**–**	**–**	**–**	**–**	**281 488**
Exchange revenue service charges										
Service charges - Electricity										
Total Service charges - Electricity		395 687	395 687	–	–	–	–	(37 951)	(37 951)	357 735
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (50 kwh per indigent household per month)		4 955	4 955	–	–	–	–	–	–	4 955
Net Service charges - Electricity		**390 731**	**390 731**	**–**	**–**	**–**	**–**	**(37 951)**	**(37 951)**	**352 780**
Service charges - Water										
Total Service charges - Water		120 923	120 923	–	–	–	–	17 477	17 477	138 401
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		19 499	19 499	–	–	–	–	299	299	19 797
Net Service charges - Water		**101 425**	**101 425**	**–**	**–**	**–**	**–**	**17 179**	**17 179**	**118 603**
Service charges - Waste Water Management										
Total Service charges - Waste Water Management		75 950	75 950	–	–	–	–	1 664	1 664	77 614
less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent households)		12 635	12 635	–	–	–	–	710	710	13 345
Net Service charges - Waste Water Management		**63 314**	**63 314**	**–**	**–**	**–**	**–**	**954**	**954**	**64 268**
Service charges - Waste Management										
Total refuse removal revenue		49 403	49 403	–	–	–	–	(850)	(850)	48 553
Total landfill revenue		16 993	16 993	–	–	–	–	1 236	1 236	18 229
less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		**66 396**	**66 396**	**–**	**–**	**–**	**–**	**386**	**386**	**66 782**
EXPENDITURE ITEMS										
Employee related costs										
Basic Salaries and Wages		283 419	283 159	–	–	–	–	(7 328)	(7 328)	275 831
Pension and UIF Contributions		37 052	36 902	–	–	–	–	400	400	37 302
Medical Aid Contributions		18 641	18 641	–	–	–	–	200	200	18 841
Overtime		20 282	20 282	–	–	–	–	(350)	(350)	19 932
Performance Bonus		19 811	19 811	–	–	–	–	80	80	19 891
Motor Vehicle Allowance		13 428	13 518	–	–	–	–	260	260	13 778
Cellphone Allowance		66	66	–	–	–	–	–	–	66
Housing Allowances		1 234	1 234	–	–	–	–	–	–	1 234
Other benefits and allowances		17 765	17 765	–	–	–	–	60	60	17 825
Payments in lieu of leave		6 429	6 429	–	–	–	–	(200)	(200)	6 229
Long service awards		5 028	5 028	–	–	–	–	100	100	5 128
Post-retirement benefit obligations		17 205	17 205	–	–	–	–	–	–	17 205
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		7 453	7 773	–	–	–	–	380	380	8 153
In kind benefits	4	–	–	–	–	–	–	–	–	–
sub-total		**447 813**	**447 813**	**–**	**–**	**–**	**–**	**(6 398)**	**(6 398)**	**441 415**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee related costs	**1**	**447 813**	**447 813**	**–**	**–**	**–**	**–**	**(6 398)**	**(6 398)**	**441 415**
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		109 077	109 077	–	–	–	–	–	–	109 077
Lease amortisation		586	586	–	–	–	–	–	–	586
Capital asset impairment		–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	**1**	**109 663**	**109 663**	**–**	**–**	**–**	**–**	**–**	**–**	**109 663**
Bulk purchases										
Electricity Bulk Purchases		364 280	364 280	–	–	–	–	(9 571)	(9 571)	354 710
Total bulk purchases	**1**	**364 280**	**364 280**	**–**	**–**	**–**	**–**	**(9 571)**	**(9 571)**	**354 710**
Transfers and grants										
Cash transfers and grants		600	600	–	–	–	–	200	200	800
Non-cash transfers and grants		324	324	–	–	–	–	–	–	324
Total transfers and grants		**924**	**924**	**–**	**–**	**–**	**–**	**200**	**200**	**1 124**
Contracted services										
Outsourced Services		32 131	35 358	–	–	–	–	5 188	5 188	40 546

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			6	7	8	9	10	11	12	13
R thousands		A	A1	B	C	D	E	F	G	H
Consultants and Professional Services		31 152	31 249	–	–	–	–	2 357	2 357	33 606
Contractors		41 193	40 022	–	–	–	–	11 608	11 608	51 629
Total contracted services		**104 476**	**106 629**	**–**	**–**	**–**	**–**	**19 152**	**19 152**	**125 781**
Operational Costs										
Collection costs		5 340	5 340	–	–	–	–	(1 560)	(1 560)	3 780
Contributions to 'other' provisions		523	523	–	–	–	–	–	–	523
Audit fees		4 500	4 500	–	–	–	–	–	–	4 500
Other Operational Costs										
Operating Leases		7 092	7 092	–	–	–	–	750	750	7 842
Operational Cost		76 509	76 319	–	–	–	–	(2 924)	(2 924)	73 395
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Operational Costs	**1**	**93 964**	**93 774**	**–**	**–**	**–**	**–**	**(3 734)**	**(3 734)**	**90 041**
Repairs and Maintenance by Expenditure Item	14									
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		17 926	18 926	–	–	–	–	6 217	6 217	25 143
Contracted Services		38 455	37 542	–	–	–	–	(7 186)	(7 186)	30 355
Other Expenditure		4 308	4 308	–	–	–	–	443	443	4 751
Total Repairs and Maintenance Expenditure	**15**	**60 689**	**60 776**	**–**	**–**	**–**	**–**	**(526)**	**(526)**	**60 250**
Inventory Consumed										
Inventory Consumed - Water		39 548	39 548	–	–	–	–	–	–	39 548
Inventory Consumed - Other		54 797	56 022	–	–	–	–	5 824	5 824	61 846
Total Inventory Consumed & Other Material		**94 345**	**95 570**	**–**	**–**	**–**	**–**	**5 824**	**5 824**	**101 395**

EC108 Kouga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			4	5	6	7	8	9	10	11
R thousands		A	A1	B	C	D	E	F	G	H
ASSETS										
Trade and other receivables from exchange transactions										
Electricity		93 570	93 570	–	–	–	–	(13 042)	(13 042)	80 528
Water		91 189	91 189	–	–	–	–	80 265	80 265	171 455
Waste		77 012	77 012	–	–	–	–	20 264	20 264	97 276
Waste Water		51 136	51 136	–	–	–	–	14 513	14 513	65 649
Other trade receivables from exchange transactions		10 971	10 971	–	–	–	–	5 389	5 389	16 360
Gross: Trade and other receivables from exchange transact		**323 878**	**323 878**	**-**	**-**	**-**	**-**	**107 388**	**107 388**	**431 267**
Less: Impairment for debt	1	**(268 640)**	**(268 640)**	**-**	**-**	**-**	**-**	**(85 597)**	**(85 597)**	**(354 237)**
Impairment for Electricity		(53 816)	(53 816)	–	–	–	–	5 751	5 751	(48 065)
Impairment for Water		(92 214)	(92 214)	–	–	–	–	(55 596)	(55 596)	(147 810)
Impairment for Waste		(71 996)	(71 996)	–	–	–	–	(20 278)	(20 278)	(92 274)
Impairment for Waste Water		(44 390)	(44 390)	–	–	–	–	(15 956)	(15 956)	(60 346)
Impairment for other trade receivalbes from exchange transa		(6 224)	(6 224)	–	–	–	–	481	481	(5 742)
Total net Trade and other receivables from Exchange Trans		**55 239**	**55 239**	**-**	**-**	**-**	**-**	**21 792**	**21 792**	**77 030**
Receivables from non-exchange transactions										
Property rates		28 593	39 941	–	–	–	–	42 157	42 157	82 098
Less: Impairment of Property rates		(8 843)	(8 843)	–	–	–	–	(60 580)	(60 580)	(69 422)
Net Property rates		**19 750**	**31 098**	**-**	**-**	**-**	**-**	**(18 422)**	**(18 422)**	**12 676**
Other receivables from non-exchange transactions		4 332	4 332	–	–	–	–	237 519	237 519	241 850
Impairment for other receivalbes from non-exchange transac		538	538	–	–	–	–	(226 049)	(226 049)	(225 512)
Net other receivables from non-exchange transactions		**4 869**	**4 869**	**-**	**-**	**-**	**-**	**11 470**	**11 470**	**16 339**
Total net Receivables from non-exchange transactions	1	**24 619**	**35 967**	**–**	**–**	**–**	**–**	**(6 953)**	**(6 953)**	**29 014**
Inventory										
Water										
Opening Balance		799	799	–	–	–	–	395	395	1 194
System Input Volume		**39 548**	**39 548**	**–**	**–**	**–**	**–**	**–**	**–**	**39 548**
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Purchases		39 548	39 548	–	–	–	–	–	–	39 548
Natural Sources		–	–	–	–	–	–	–	–	–
Authorised Consumption	12	**(39 548)**	**(39 548)**	**–**	**–**	**–**	**–**	**–**	**–**	**(39 548)**
Billed Authorised Consumption		**(39 548)**	**(39 548)**	**–**	**–**	**–**	**–**	**–**	**–**	**(39 548)**
Billed Metered Consumption		**(39 548)**	**(39 548)**	**–**	**–**	**–**	**–**	**–**	**–**	**(39 548)**
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		(39 548)	(39 548)	–	–	–	–	–	–	(39 548)
Billed Unmetered Consumption		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–
Water Losses		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Apparent losses		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Unauthorised Consumption		–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Real losses		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer M		–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Non-revenue Water		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance Water		**799**	**799**	**–**	**–**	**–**	**–**	**395**	**395**	**1 194**
Agricultural										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Consumables										
Standard Rated										
Opening Balance		–	–	–	–	–	–	(225)	(225)	(225)
Acquisitions		3 645	3 645	–	–	–	–	(183)	(183)	3 462
Issues	13	(3 645)	(3 855)	–	–	–	–	393	393	(3 462)
Adjustments	14	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**–**	**(210)**	**–**	**–**	**–**	**–**	**(15)**	**(15)**	**(225)**
Zero Rated										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Finished Goods										

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			4	5	6	7	8	9	10	11
R thousands		A	A1	B	C	D	E	F	G	H
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–
Materials and Supplies										
Opening Balance		16 311	16 311	–	–	–	–	1 319	1 319	17 630
Acquisitions		25 026	25 026	–	–	–	–	7 182	7 182	32 208
Issues	13	(25 026)	(25 991)	–	–	–	–	(6 217)	(6 217)	(32 208)
Adjustments	14	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**16 311**	**15 346**	**–**	**–**	**–**	**–**	**2 284**	**2 284**	**17 630**
Work-in-progress										
Opening Balance		–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–
Housing Stock										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–
Land										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**17 110**	**15 935**	**–**	**–**	**–**	**–**	**2 663**	**2 663**	**18 598**
Property, plant & equipment										
PPE at cost/valuation (excl. finance leases)		3 182 580	3 196 517	–	–	–	–	10 926	10 926	3 207 442
Leases recognised as PPE	2	5 075	5 075	–	–	–	–	(5 221)	(5 221)	(146)
Less: Accumulated depreciation		(1 148 231)	(1 148 231)	–	–	–	–	12 049	12 049	(1 136 182)
Total Property, plant & equipment	1	**2 039 424**	**2 053 361**	**–**	**–**	**–**	**–**	**17 754**	**17 754**	**2 071 115**
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		9 484	9 484	–	–	–	–	2 684	2 684	12 169
Total Current liabilities - Borrowing		**9 484**	**9 484**	**–**	**–**	**–**	**–**	**2 684**	**2 684**	**12 169**
Trade and other payables										
Trade and other payables from exchange transactions		77 412	76 345	–	–	–	–	48 068	48 068	124 413
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditio		–	–	–	–	–	–	(0)	(0)	(0)
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–
VAT		–	–	–	–	–	–	(0)	(0)	(0)
Total Trade and other payables	1	**77 412**	**76 345**	**–**	**–**	**–**	**–**	**48 068**	**48 068**	**124 413**
Non current liabilities - Financial liabilities										
Borrowing	3	8 637	8 637	–	–	–	–	2 569	2 569	11 207
Other financial liabilities		–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**8 637**	**8 637**	**–**	**–**	**–**	**–**	**2 569**	**2 569**	**11 207**
Provisions - non current										
Retirement benefits				–	–	–	–		–	–
List other major items										
Refuse landfill site rehabilitation		106 420	106 420	–	–	–	–	12 407	12 407	118 827
Other		20 266	20 266	–	–	–	–	(1 977)	(1 977)	18 289
Total Provisions - non current		**126 686**	**126 686**	**–**	**–**	**–**	**–**	**10 430**	**10 430**	**137 116**
CHANGES IN NET ASSETS										
Accumulated surplus/(Deficit)										
Accumulated surplus/(Deficit) - opening balance		2 081 569	2 081 569	–	–	–	–	19 408	19 408	2 100 978
GRAP adjustments		–	–	–	–	–	–	–	–	–
Restated balance		2 081 569	2 081 569	–	–	–	–	19 408	19 408	2 100 978
Surplus/(Deficit)		(33 798)	(33 986)	–	–	–	–	(3 899)	(3 899)	(37 885)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			4	5	6	7	8	9	10	11
R thousands		A	A1	B	C	D	E	F	G	H
Other adjustments		–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**2 047 771**	**2 047 583**	**–**	**–**	**–**	**–**	**15 509**	**15 509**	**2 063 093**
Reserves										
Housing Development Fund		–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 047 771**	**2 047 583**	**–**	**–**	**–**	**–**	**15 509**	**15 509**	**2 063 093**

EC108 Kouga - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30/01/2024

Description	Unit of measurement	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	A1	B	C	D	E	F	G	H
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description									–	–
Sub-function 2 - (name)										
Insert measure/s description									–	–
Sub-function 3 - (name)										
Insert measure/s description										
									–	–
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
									–	–
Sub-function 2 - (name)										
Insert measure/s description									–	–
Sub-function 3 - (name)									–	–
Insert measure/s description										
									–	–
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description									–	–
Sub-function 2 - (name)									–	–
Insert measure/s description										
									–	–
Sub-function 3 - (name)										
Insert measure/s description									–	–
Function 2 - (name)										
Sub-function 1 - (name)									–	–
Insert measure/s description										
									–	–
Sub-function 2 - (name)										
Insert measure/s description									–	–
Sub-function 3 - (name)										
Insert measure/s description										
									–	–
Vote 3 - vote name										
Function 1 - (name)									–	–
Sub-function 1 - (name)										
Insert measure/s description										
									–	–
Sub-function 2 - (name)										
Insert measure/s description									–	–
Sub-function 3 - (name)									–	–
Insert measure/s description										
									–	–
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description									–	–
Sub-function 2 - (name)									–	–
Insert measure/s description										
									–	–
Sub-function 3 - (name)										
Insert measure/s description									–	–
And so on for the rest of the Votes									–	–

EC108 Kouga - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30/01/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget
Borrowing Management							
Credit Rating	Short term/long term rating						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1,0%	1,0%	1,3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%
Safety of Capital							
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities				100,2%	91,0%	92,8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				100,2%	91,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,4	0,2	0,5
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				3,6%	4,5%	3,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Creditors to Cash and Investments					1383,5%	1364,4%	445,9%
Other Indicators							
Electricity Distribution Losses (2)	Total Volume Losses (kW)						
	Total Cost of Losses (Rand '000)						
	% Volume (units purchased and generated less units sold)/units purchased and generated						
Water Distribution Losses (2)	Total Volume Losses (kℓ)						
	Total Cost of Losses (Rand '000)						
	% Volume (units purchased and generated less units sold)/units purchased and generated						
Employee costs	Employee costs/(Total Revenue - capital revenue)				38,6%	38,6%	34,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5,2%	5,2%	4,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8,3%	8,4%	8,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2,1%	3,1%	2,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0

EC108 Kouga - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 30/01/2024

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Budget Year 2023/24	Budget Year 2023/24
						Outcome	Outcome	Outcome	Original Budget	Actual
Demographics										
Population			–	–	–	–	–	–	–	–
Females aged 5 - 14			–	–	–	–	–	–	–	–
Males aged 5 - 14			–	–	–	–	–	–	–	–
Females aged 15 - 34			–	–	–	–	–	–	–	–
Males aged 15 - 34			–	–	–	–	–	–	–	–
Unemployment			–	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12									
No income			–	–	–	–	–	–	–	–
R1 - R1 600			–	–	–	–	–	–	–	–
R1 601 - R3 200			–	–	–	–	–	–	–	–
R3 201 - R6 400			–	–	–	–	–	–	–	–
R6 401 - R12 800			–	–	–	–	–	–	–	–
R12 801 - R25 600			–	–	–	–	–	–	–	–
R25 601 - R51 200			–	–	–	–	–	–	–	–
R52 201 - R102 400			–	–	–	–	–	–	–	–
R102 401 - R204 800			–	–	–	–	–	–	–	–
R204 801 - R409 600			–	–	–	–	–	–	–	–
R409 601 - R819 200			–	–	–	–	–	–	–	–
> R819 200			–	–	–	–	–	–	–	–
Poverty profiles (no. of households)										
< R2 060 per household per month	13		–	–	–	–	–	–	–	–
	2		–	–	–	–	–	–	–	–
Household/demographics (000)										
Number of people in municipal area			–	–	–	–	–	–	–	–
Number of poor people in municipal area			–	–	–	–	–	–	–	–
Number of households in municipal area			–	–	–	–	–	–	–	–
Number of poor households in municipal area			–	–	–	–	–	–	–	–
Definition of poor household (R per month)			–	–	–	-	-	-	-	-
Housing statistics	3									
Formal			–	–	–	-	-	-	-	-
Informal			–	–	–	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-
Dwellings provided by municipality	4		–	–	–	-	-	-	-	-
Dwellings provided by province/s			–	–	–	-	-	-	-	-
Dwellings provided by private sector	5		–	–	–	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)						0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - borrowing						0,0%	0,0%	0,0%	0,0%	0,0%
Interest rate - investment						0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration increases						0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (electricity)						0,0%	0,0%	0,0%	0,0%	0,0%
Consumption growth (water)						0,0%	0,0%	0,0%	0,0%	0,0%
Collection rates	7									
Property tax/service charges						0,0%	0,0%	0,0%	0,0%	0,0%
Rental of facilities & equipment						0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments						0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors						0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services						0,0%	0,0%	0,0%	0,0%	0,0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23

		Household service targets (000)											
		Water:											
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–		
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–		
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–		
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–		
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–		
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–		
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–		
		No water supply	–	–	–	–	–	–	–	–	–		
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–		
		Total number of households	–	–	–	–	–	–	–	–	–		
		Sanitation/sewerage:											
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–		
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–		
		Chemical toilet	–	–	–	–	–	–	–	–	–		
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–		
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–		
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–		
		Bucket toilet	–	–	–	–	–	–	–	–	–		
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–		
		No toilet provisions	–	–	–	–	–	–	–	–	–		
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–		
		Total number of households	–	–	–	–	–	–	–	–	–		
		Energy:											
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–		
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–		
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–		
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–		
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–		
		Other energy sources	–	–	–	–	–	–	–	–	–		
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–		
		Total number of households	–	–	–	–	–	–	–	–	–		
		Refuse:											
		Removed at least once a week	–	–	–	–	–	–	–	–	–		
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–		
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–		
		Using communal refuse dump	–	–	–	–	–	–	–	–	–		
		Using own refuse dump	–	–	–	–	–	–	–	–	–		
		Other rubbish disposal	–	–	–	–	–	–	–	–	–		
		No rubbish disposal	–	–	–	–	–	–	–	–	–		
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–		
		Total number of households	–	–	–	–	–	–	–	–	–		

Municipal in-house services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–

		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–	
		Total number of households	–	–	–	–	–	–	–	–	–	
		Energy:										
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–	
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–	
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–	
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–	
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	
		Other energy sources	–	–	–	–	–	–	–	–	–	
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–	
		Total number of households	–	–	–	–	–	–	–	–	–	
		Refuse:										
		Removed at least once a week	–	–	–	–	–	–	–	–	–	
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–	
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–	
		Using communal refuse dump	–	–	–	–	–	–	–	–	–	
		Using own refuse dump	–	–	–	–	–	–	–	–	–	
		Other rubbish disposal	–	–	–	–	–	–	–	–	–	
		No rubbish disposal	–	–	–	–	–	–	–	–	–	
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–	
		Total number of households	–	–	–	–	–	–	–	–	–	

Municipal entity services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
Names of service providers		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	4 955 229	4 955 229	–	–	–	–	–	–	4 955	5 430 931	6 114 142
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	19 498 541	19 498 541	–	–	–	–	298 649	299	19 797	20 912 185	22 428 319
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–

		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***												
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	12 635 128	12 635 128	–	–	–	–	710 155	710	13 345	13 456 411	14 331 078	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***												
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	–	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SB6 Adjustments Budget - funding measurement - 30/01/2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Rev		
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget
Funding measures								
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	5 596	5 596	27 903
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	14 795	14 795	7 042
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	(33 798)	(33 986)	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	90,4%	90,4%	0,0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				57,8%	57,8%	57,6%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	85,1%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a						
Long term receivables % change - incr(decr)	12	18(1)a						
R&M % of Property Plant & Equipment	13	20(1)(vi)				2,6%	2,6%	2,6%
Asset renewal % of capital budget	14	20(1)(vi)				0,0%	0,1%	0,2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target				6%	6%	6%	
Total service charge revenue				943 827	943 827	–	
Total service charge revenue - previous year						–	
Provincial government gazetted allocations	–	–	–	2 050	2 050	25 149	
National government DoRA allocations	–	–	–	260 751	263 751	266 035	
Cash receipts from ratepayers				1 034 971	1 034 971	1 006 966	
Ratepayer & Other revenue				1 145 045	1 145 045	–	
Change in debtors							

EC108 Kouga - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/01/2024

Description	Ref	Budget Year 2023/24						
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F
RECEIPTS:	1, 2							
Operating Transfers and Grants								
National Government:		**180 506**	**180 506**	**–**	**–**	**–**	**–**	**180 506**
Operational Revenue:General Revenue:Equitable Share		180 506	180 506	–	–	–	–	180 506
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–
HIV and Aids		–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24						
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F
Water Supply Infrastructure - Maintenance	5	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	**180 506**	**180 506**	**–**	**–**	**–**	**–**	**180 506**
Capital Transfers and Grants								
National Government:		–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–
Capacity Building		–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24						
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12
R thousands		A	A1	B	C	D	E	F
TOTAL RECEIPTS OF TRANSFERS & GRANTS		180 506	180 506	–	–	–	–	180 506

EC108 Kouga - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/01/2024

Description	Ref	Budget Year 2023/24						
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1							
Operating expenditure of Transfers and Grants								
National Government:		**114 661**	**114 661**	**–**	**–**	**(3 878)**	**(3 878)**	**110 783**
Operational Revenue:General Revenue:Equitable Share		107 725	107 725	–	–	(3 878)	(3 878)	103 848
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 458	2 458	–	–	–	–	2 458
HIV and Aids		–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 109	1 109	–	–	–	–	1 109
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		3 368	3 368	–	–	–	–	3 368
Water Services Infrastructure Grant		–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–
Provincial Government:		**–**	**3 187**	**–**	**–**	**–**	**–**	**3 187**
Capacity Building		–	–	–	–	–	–	–
Capacity Building and Other		–	3 187	–	–	–	–	3 187
Disaster and Emergency Services		–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–
Infrastructure		–	0	–	–	–	–	0
Libraries, Archives and Museums		–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24						
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F
Sports and Recreation		–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance	5	–	–	–	–	–	–	–
District Municipality:		**4 331**	**4 331**	**–**	**–**	**–**	**–**	**4 331**
All Grants		4 331	4 331	–	–	–	–	4 331
Other grant providers:		–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	**118 992**	**122 179**	**–**	**–**	**(3 878)**	**(3 878)**	**118 302**
Capital Transfers and Grants								
National Government:		**64 521**	**67 129**	**–**	**–**	**1 986**	**1 986**	**69 115**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 087	4 087	–	–	1 986	1 986	6 073
Municipal Infrastructure Grant [Schedule 5B]		30 868	30 868	–	–	(0)	(0)	30 868
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 478	3 478	–	–	–	–	3 478
Khayelitsha Urban Renewal		–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		26 087	26 087	–	–	(0)	(0)	26 087
WIFI Connectivity		–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	2 609	–	–	–	–	2 609
Municipal Emergency Housing Grant		–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**19 841**	**19 841**	**19 841**
Capacity Building		–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–
Infrastructure		–	–	–	–	19 841	19 841	19 841
Libraries, Archives and Museums		–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–
District Municipality:		**1 362**	**3 000**	**–**	**–**	**–**	**–**	**3 000**
All Grants		1 362	3 000	–	–	–	–	3 000
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24						
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F
Public Corporations		–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	**65 883**	**70 130**	**–**	**–**	**21 827**	**21 827**	**91 956**
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		**184 875**	**192 309**	**–**	**–**	**17 949**	**17 949**	**210 258**

EC108 Kouga - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/01/2024

Description	Ref	Budget Year 2023/24						
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			2	3	4	5	6	7
R thousands		A	A1	B	C	D	E	F
Operating transfers and grants:								
National Government								
Balance unspent at beginning of the year		–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		6 046	6 046	–	–	–	–	6 046
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		6 046	6 046	–	–	–	–	6 046
Provincial Government:								
Balance unspent at beginning of the year		–	–	–	–	(3 258)	(3 258)	(3 258)
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	3 258	3 258	3 258
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		–	–	–	–	(0)	(0)	(0)
District Municipality:								
Balance unspent at beginning of the year		–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–
Other grant providers:								
Balance unspent at beginning of the year		–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–
Total operating transfers and grants revenue		**6 046**	**6 046**	**–**	**–**	**3 258**	**3 258**	**9 304**
Total operating transfers and grants - CTBM	2	**6 046**	**6 046**	**–**	**–**	**(0)**	**(0)**	**6 046**
Capital transfers and grants:								
National Government								
Balance unspent at beginning of the year		–	–	–	–	(5 895)	(5 895)	(5 895)
Current year receipts		–	–	–	–	3 611	3 611	3 611
Conditions met - transferred to revenue		74 199	77 199	–	–	2 284	2 284	79 483
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		74 199	77 199	–	–	–	–	77 199
Provincial Government:								
Balance unspent at beginning of the year		–	–	–	–	(19 841)	(19 841)	(19 841)
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	19 841	19 841	19 841
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		–	–	–	–	0	0	0
District Municipality:								
Balance unspent at beginning of the year		–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–
Other grant providers:								
Balance unspent at beginning of the year		–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–
Closing Balance		–	–	–	–	–	–	–
Total capital transfers and grants revenue		**74 199**	**77 199**	**–**	**–**	**22 125**	**22 125**	**99 323**
Total capital transfers and grants - CTBM		**74 199**	**77 199**	**–**	**–**	**0**	**0**	**77 199**
TOTAL TRANSFERS AND GRANTS REVENUE		**80 245**	**83 245**	**–**	**–**	**25 383**	**25 383**	**108 628**
TOTAL TRANSFERS AND GRANTS - CTBM		**80 245**	**83 245**	**–**	**–**	**0**	**0**	**83 245**

EC108 Kouga - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		6	7	8	9	10	11	12	13	
R thousands		A	A1	B	C	D	E	F	G	H
Cash transfers to other municipalities										
Operational	1	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash transfers to Entities/Other External Mechanisms										
Operational	2	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash transfers to other Organs of State										
Operational	3	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash transfers to other Organisations										
Operational	4	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Groups of Individuals										
Operational	4	600	600	–	–	–	–	200	200	800
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		**600**	**600**	**–**	**–**	**–**	**–**	**200**	**200**	**800**
TOTAL CASH TRANSFERS AND GRANTS	5	**600**	**600**	**–**	**–**	**–**	**–**	**200**	**200**	**800**
Non-cash transfers to other municipalities										
Operational	1	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to Entities/Other External Mechanisms										
Operational	2	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to other Organs of State										
Operational	3	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to other Organisations										
Operational	4	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to Groups of Individuals										
Operational	4	324	324	–	–	–	–	–	–	324
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		**324**	**324**	**–**	**–**	**–**	**–**	**–**	**–**	**324**
TOTAL NON-CASH TRANSFERS AND GRANTS	5	**324**	**324**	**–**	**–**	**–**	**–**	**–**	**–**	**324**
TOTAL TRANSFERS AND GRANTS		**924**	**924**	**–**	**–**	**–**	**–**	**200**	**200**	**1 124**

EC108 Kouga - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30/01/2024

Summary of remuneration	Ref	Budget Year 2023/24									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		10 101	10 101			–		–	–	10 101	0,0%
Pension and UIF Contributions		–	–			–		–	–	–	0,0%
Medical Aid Contributions		–	–			–		–	–	–	0,0%
Motor Vehicle Allowance		3 407	3 407			–		–	–	3 407	0,0%
Cellphone Allowance		1 632	1 632			–		–	–	1 632	0,0%
Housing Allowances		–	–			–		–	–	–	0,0%
Other benefits and allowances		–	–			–		–	–	–	0,0%
Sub Total - Councillors		**15 140**	**15 140**			**–**		**–**	**–**	**15 140**	
% increase			**0,0%**								**0,0%**
Senior Managers of the Municipality											
Basic Salaries and Wages		7 675	9 445	–		–		(1 235)	(1 235)	8 210	7,0%
Pension and UIF Contributions		117	117	–		–		–	–	117	0,0%
Medical Aid Contributions		52	52	–		–		–	–	52	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		1 528	1 528	–		–		–	–	1 528	0,0%
Motor Vehicle Allowance		2 072	2 072	–		–		(150)	(150)	1 922	-7,2%
Cellphone Allowance		10	10	–		–		–	–	10	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		5	5	–		–		–	–	5	0,0%
Payments in lieu of leave		4 743	4 743	–		–		(200)	(200)	4 543	-4,2%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations		–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits	5	–	–	–		–		–	–	–	0,0%
Sub Total - Senior Managers of Municipality		**16 202**	**17 972**	**–**		**–**		**(1 585)**	**(1 585)**	**16 387**	
% increase			**10,9%**								**1,1%**
Other Municipal Staff											
Basic Salaries and Wages		275 744	273 714	–		–		(6 093)	(6 093)	267 621	-2,9%
Pension and UIF Contributions		36 936	36 786	–		–		400	400	37 186	0,7%
Medical Aid Contributions		18 588	18 588	–		–		200	200	18 788	1,1%
Overtime		20 282	20 282	–		–		(350)	(350)	19 932	-1,7%
Performance Bonus		18 283	18 283	–		–		80	80	18 363	0,4%
Motor Vehicle Allowance		11 356	11 446	–		–		410	410	11 856	4,4%
Cellphone Allowance		56	56	–		–		–	–	56	0,0%
Housing Allowances		1 234	1 234	–		–		–	–	1 234	0,0%
Other benefits and allowances		17 761	17 761	–		–		60	60	17 821	0,3%
Payments in lieu of leave		1 686	1 686	–		–		–	–	1 686	0,0%
Long service awards		1 345	1 345	–		–		100	100	1 445	7,4%
Post-retirement benefit obligations	5	20 887	20 887	–		–		–	–	20 887	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		7 453	7 773	–		–		380	380	8 153	9,4%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Other Municipal Staff		**431 612**	**429 841**	**–**		**–**		**(4 813)**	**(4 813)**	**425 028**	
% increase			**-0,4%**								**-1,5%**
Total Parent Municipality		**462 953**	**462 953**	**–**		**–**		**(6 398)**	**(6 398)**	**456 555**	**-1,4%**
Board Members of Entities											
Basic Salaries and Wages		–	–	–		–		–	–	–	0,0%
Pension and UIF Contributions		–	–	–		–		–	–	–	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		–	–	–		–		–	–	–	0,0%
Motor Vehicle Allowance		–	–	–		–		–	–	–	0,0%
Cellphone Allowance		–	–	–		–		–	–	–	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		–	–	–		–		–	–	–	0,0%
Board Fees		–	–	–		–		–	–	–	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Board Members of Entities		**–**	**–**	**–**		**–**		**–**	**–**	**–**	
% increase			**0,0%**								**0,0%**
Senior Managers of Entities											
Basic Salaries and Wages		–	–	–		–		–	–	–	0,0%

Summary of remuneration	Ref	Budget Year 2023/24									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Pension and UIF Contributions		–	–	–		–		–	–	–	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		–	–	–		–		–	–	–	0,0%
Motor Vehicle Allowance		–	–	–		–		–	–	–	0,0%
Cellphone Allowance		–	–	–		–		–	–	–	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		–	–	–		–		–	–	–	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Senior Managers of Entities		–	–	–		–		–	–	–	
% increase			**0,0%**								**0,0%**
Other Staff of Entities											
Basic Salaries and Wages		–	–	–		–		–	–	–	0,0%
Pension and UIF Contributions		–	–	–		–		–	–	–	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	0,0%
Overtime		–	–	–		–		–	–	–	0,0%
Performance Bonus		–	–	–		–		–	–	–	0,0%
Motor Vehicle Allowance		–	–	–		–		–	–	–	0,0%
Cellphone Allowance		–	–	–		–		–	–	–	0,0%
Housing Allowances		–	–	–		–		–	–	–	0,0%
Other benefits and allowances		–	–	–		–		–	–	–	0,0%
Payments in lieu of leave		–	–	–		–		–	–	–	0,0%
Long service awards		–	–	–		–		–	–	–	0,0%
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	0,0%
Entertainment		–	–	–		–		–	–	–	0,0%
Scarcity		–	–	–		–		–	–	–	0,0%
Acting and post related allowance		–	–	–		–		–	–	–	0,0%
In kind benefits		–	–	–		–		–	–	–	0,0%
Sub Total - Other Staff of Entities		–	–	–		–		–	–	–	
% increase			**0,0%**								**0,0%**
Total Municipal Entities		–	–	–		–		–	–	–	**0,0%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**462 953**	**462 953**	**–**		**–**		**(6 398)**	**(6 398)**	**456 555**	
% increase			**0,0%**								**-1,4%**
TOTAL MANAGERS AND STAFF		**447 813**	**447 813**	**–**		**–**		**(6 398)**	**(6 398)**	**441 415**	**-1,4%**

EC108 Kouga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/01/2024

Description	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote														
Vote 1 - EXECUTIVE COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		35 229	35 229	35 229	35 229	35 229	35 229	35 229	35 229	35 229	35 229	35 229	35 230	422 753
Vote 3 - CORPORATE SERVICES		66	66	66	66	66	66	66	66	66	66	66	66	789
Vote 4 - COMMUNITY SERVICES		21 943	21 943	21 943	21 943	21 943	21 943	21 943	21 943	21 943	21 943	21 943	21 943	263 317
Vote 5 - INFRASTRUCTURE AND ENGINEERING		56 655	56 655	56 655	56 655	56 655	56 655	56 655	56 655	56 655	56 655	56 655	56 655	679 862
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		2 316	2 316	2 316	2 316	2 316	2 316	2 316	2 316	2 316	2 316	2 316	2 316	27 788
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**1 394 508**
Expenditure by Vote														
Vote 1 - EXECUTIVE COUNCIL		5 656	5 656	5 656	5 657	5 657	5 657	5 657	5 657	5 657	5 658	5 657	6 198	68 421
Vote 2 - FINANCIAL SERVICES		11 053	11 054	11 054	11 055	11 062	11 053	11 056	11 056	11 058	11 056	11 050	11 078	132 685
Vote 3 - CORPORATE SERVICES		5 041	5 080	5 058	5 154	5 287	4 949	5 101	4 962	5 169	5 072	5 173	5 532	61 579
Vote 4 - COMMUNITY SERVICES		30 791	30 791	30 791	30 791	30 791	30 791	30 791	30 791	30 791	30 791	30 791	30 794	369 494
Vote 5 - INFRASTRUCTURE AND ENGINEERING		63 187	63 187	63 187	63 187	63 187	63 187	63 187	63 187	63 187	63 187	63 187	63 189	758 248
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		3 497	3 497	3 497	3 497	3 497	3 497	3 497	3 497	3 497	3 497	3 497	3 498	41 967
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–		–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**119 226**	**119 266**	**119 244**	**119 341**	**119 481**	**119 135**	**119 289**	**119 150**	**119 359**	**119 261**	**119 355**	**120 288**	**1 432 393**
Surplus/ (Deficit)		**(3 017)**	**(3 057)**	**(3 035)**	**(3 132)**	**(3 272)**	**(2 926)**	**(3 080)**	**(2 941)**	**(3 150)**	**(3 052)**	**(3 146)**	**(4 079)**	**(37 885)**

EC108 Kouga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/01/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional														
Governance and administration		**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**46 502**	**558 024**
Executive and council		11	11	11	11	11	11	11	11	11	11	11	11	135
Finance and administration		46 491	46 491	46 491	46 491	46 491	46 491	46 491	46 491	46 491	46 491	46 491	46 491	557 889
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**3 088**	**37 059**
Community and social services		203	203	203	203	203	203	203	203	203	203	203	203	2 435
Sport and recreation		900	900	900	900	900	900	900	900	900	900	900	900	10 802
Public safety		134	134	134	134	134	134	134	134	134	134	134	134	1 604
Housing		1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	19 841
Health		198	198	198	198	198	198	198	198	198	198	198	198	2 378
Economic and environmental services		**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**4 225**	**50 695**
Planning and development		818	818	818	818	818	818	818	818	818	818	818	818	9 817
Road transport		1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	13 140
Environmental protection		2 312	2 312	2 312	2 312	2 312	2 312	2 312	2 312	2 312	2 312	2 312	2 312	27 739
Trading services		**62 394**	**62 394**	**62 394**	**62 394**	**62 394**	**62 394**	**62 394**	**62 394**	**47 154**	**62 394**	**62 394**	**77 635**	**748 730**
Energy sources		30 890	30 890	30 890	30 890	30 890	30 890	30 890	30 890	30 890	30 890	30 890	30 890	370 684
Water management		15 241	15 241	15 241	15 241	15 241	15 241	15 241	15 241	9 870	15 241	15 241	20 611	182 887
Waste water management		9 870	9 870	9 870	9 870	9 870	9 870	9 870	9 870		9 870	9 870	19 740	118 439
Waste management		6 393	6 393	6 393	6 393	6 393	6 393	6 393	6 393	6 393	6 393	6 393	6 393	76 720
Other		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**116 209**	**100 968**	**116 209**	**116 209**	**131 450**	**1 394 508**
Expenditure - Functional														
Governance and administration		**26 790**	**26 830**	**26 808**	**26 905**	**27 045**	**26 699**	**26 853**	**26 714**	**26 923**	**26 825**	**26 919**	**27 308**	**322 619**
Executive and council		5 027	5 027	5 027	5 027	5 027	5 027	5 027	5 027	5 027	5 028	5 027	5 028	60 324
Finance and administration		21 739	21 779	21 757	21 854	21 994	21 648	21 802	21 663	21 872	21 773	21 868	22 255	262 002
Internal audit		24	24	24	24	24	24	24	24	24	24	24	24	293
Community and public safety		**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 925**	**9 927**	**119 108**
Community and social services		1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	13 558
Sport and recreation		5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 070	60 831
Public safety		2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 524	30 280
Housing		551	551	551	551	551	551	551	551	551	551	551	551	6 606
Health		653	653	653	653	653	653	653	653	653	653	653	653	7 832
Economic and environmental services		**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 280**	**25 282**	**303 363**
Planning and development		3 001	3 001	3 001	3 001	3 001	3 001	3 001	3 001	3 001	3 001	3 001	3 002	36 017
Road transport		21 242	21 242	21 242	21 242	21 242	21 242	21 242	21 242	21 242	21 242	21 242	21 242	254 903
Environmental protection		1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	12 444
Trading services		**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 608**	**56 609**	**679 301**
Energy sources		35 331	35 331	35 331	35 331	35 331	35 331	35 331	35 331	35 331	35 331	35 331	35 331	423 974
Water management		8 918	8 918	8 918	8 918	8 918	8 918	8 918	8 918	8 918	8 918	8 918	8 918	107 011
Waste water management		7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	84 300
Waste management		5 335	5 335	5 335	5 335	5 335	5 335	5 335	5 335	5 335	5 335	5 335	5 335	64 016

Description - Standard classification	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Other		667	667	667	667	667	667	667	667	667	667	667	667	8 003
Total Expenditure - Functional		**119 271**	**119 311**	**119 289**	**119 386**	**119 526**	**119 180**	**119 334**	**119 195**	**119 404**	**119 306**	**119 400**	**119 793**	**1 432 393**
Surplus/ (Deficit) 1.		**(3 062)**	**(3 102)**	**(3 080)**	**(3 177)**	**(3 317)**	**(2 971)**	**(3 125)**	**(2 986)**	**(18 435)**	**(3 097)**	**(3 191)**	**11 657**	**(37 885)**

EC108 Kouga - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30/01/2024

Description	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source														
Exchange Revenue														
Service charges - Electricity		29 398	29 398	29 398	29 398	29 398	29 398	29 398	29 398	29 398	29 398	29 398	29 398	352 780
Service charges - Water		9 884	9 884	9 884	9 884	9 884	9 884	9 884	9 884	9 884	9 884	9 884	9 884	118 603
Service charges - Waste Water Management		5 356	5 356	5 356	5 356	5 356	5 356	5 356	5 356	5 356	5 356	5 356	5 356	64 268
Service charges - Waste Management		5 565	5 565	5 565	5 565	5 565	5 565	5 565	5 565	5 565	5 565	5 565	5 565	66 782
Sale of Goods and Rendering of Services		750	750	750	750	750	750	750	750	750	750	750	750	9 000
Agency services		356	356	356	356	356	356	356	356	356	356	356	356	4 276
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 512	2 512	2 512	2 512	2 512	2 512	2 512	2 512	2 512	2 512	2 512	2 512	30 145
Interest earned from Current and Non Current Assets		973	973	973	973	973	973	973	973	973	973	973	973	11 674
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		250	250	250	250	250	250	250	250	250	250	250	250	2 999
Licence and permits		223	223	223	223	223	223	223	223	223	223	223	223	2 677
Operational Revenue		343	343	343	343	343	343	343	343	343	343	343	343	4 116
Non-Exchange Revenue														
Property rates		23 457	23 457	23 457	23 457	23 457	23 457	23 457	23 457	23 457	23 457	23 457	23 457	281 488
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	134 597
Licences or permits		921	921	921	921	921	921	921	921	921	921	921	921	11 053
Transfer and subsidies - Operational		16 178	16 178	16 178	16 178	16 178	16 178	16 178	16 178	16 178	16 178	16 178	16 179	194 142
Interest		435	435	435	435	435	435	435	435	435	435	435	435	5 223
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	(0)	(0)
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**107 819**	**1 293 823**
Expenditure By Type														
Employee related costs		36 784	36 784	36 784	36 784	36 784	36 784	36 784	36 784	36 784	36 784	36 784	36 787	441 415
Remuneration of councillors		1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	1 262	15 140
Bulk purchases - electricity		29 559	29 559	29 559	29 559	29 559	29 559	29 559	29 559	29 559	29 559	29 559	29 559	354 710
Inventory consumed		8 449	8 449	8 449	8 449	8 449	8 449	8 449	8 449	8 449	8 449	8 449	8 450	101 395
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	173 540	173 540
Depreciation and amortisation		9 138	9 138	9 138	9 138	9 138	9 138	9 138	9 138	9 138	9 138	9 138	9 140	109 663
Interest		479	479	479	479	479	479	479	479	479	479	479	479	5 750
Contracted services		10 478	10 479	10 479	10 481	10 486	10 478	10 481	10 480	10 483	10 481	10 477	10 499	125 781
Transfers and subsidies		94	94	94	94	94	94	94	94	94	94	94	94	1 124
Irrecoverable debts written off		1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 835
Operational costs		7 412	7 451	7 429	7 525	7 659	7 321	7 473	7 334	7 540	7 444	7 542	7 909	90 041
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		14 462	14 462	14 462	14 462	14 462	14 462	14 462	14 462	14 462	14 462	14 462	(159 079)	–
Total Expenditure		**119 271**	**119 311**	**119 289**	**119 386**	**119 526**	**119 180**	**119 334**	**119 195**	**119 404**	**119 306**	**119 400**	**119 793**	**1 432 393**
Surplus/(Deficit)		**(11 452)**	**(11 492)**	**(11 470)**	**(11 568)**	**(11 708)**	**(11 361)**	**(11 516)**	**(11 376)**	**(11 585)**	**(11 487)**	**(11 582)**	**(11 974)**	**(138 571)**

Description	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Transfers and subsidies - capital (monetary allocations)		(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	(8 390)	192 981	100 686
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(19 843)**	**(19 883)**	(19 861)	**(19 958)**	**(20 098)**	**(19 752)**	**(19 906)**	**(19 767)**	**(19 976)**	**(19 878)**	**(19 972)**	**181 007**	**(37 885)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(19 843)**	**(19 883)**	**(19 861)**	**(19 958)**	**(20 098)**	**(19 752)**	**(19 906)**	**(19 767)**	**(19 976)**	**(19 878)**	**(19 972)**	**181 007**	**(37 885)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(19 843)**	**(19 883)**	(19 861)	**(19 958)**	**(20 098)**	**(19 752)**	**(19 906)**	**(19 767)**	**(19 976)**	**(19 878)**	**(19 972)**	**181 007**	**(37 885)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(19 843)**	**(19 883)**	**(19 861)**	**(19 958)**	**(20 098)**	**(19 752)**	**(19 906)**	**(19 767)**	**(19 976)**	**(19 878)**	**(19 972)**	**181 007**	**(37 885)**

EC108 Kouga - Supporting Table SB15 Adjustments Budget - monthly cash flow - 30/01/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1													
Property rates													–	
Service charges - electricity revenue													–	
Service charges - water revenue													–	
Service charges - sanitation revenue													–	
Service charges - refuse													–	
Service charges - other													–	
Rental of facilities and equipment													–	
Interest earned - external investments													–	
Interest earned - outstanding debtors													–	
Dividends received													–	
Fines, penalties and forfeits													–	
Licences and permits													–	
Agency services													–	
Transfer receipts - operational													–	
Other revenue													–	
Cash Receipts by Source		–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows by Source														
Transfers receipts - capital													–	
Contributions & Contributed assets													–	–
Proceeds on disposal of PPE													–	–
Short term loans													–	–
Borrowing long term/refinancing													–	–
Increase (decrease) in consumer deposits													–	–
Decrease (increase) other non-current receivables													–	–
Decrease (increase) in non-current investments													–	–
Total Cash Receipts by Source		–	–	–	–	–	–	–	–	–	–	–	–	–
Cash Payments by Type														
Employee related costs													–	
Remuneration of councillors													–	
Finance charges													–	
Bulk purchases - Electricity													–	
Acquisitions - water & other inventory													–	
Contracted services													–	
Transfers and grants - other municipalities													–	
Transfers and grants - other													–	
Other expenditure													–	
Cash Payments by Type		–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments by Type														
Capital assets													–	–
Repayment of borrowing													–	–
Other Cash Flows/Payments													–	–
Total Cash Payments by Type		–	–	–	–	–	–	–	–	–	–	–	–	–

Monthly cash flows	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
NET INCREASE/(DECREASE) IN CASH HELD		–	–	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year beginning:		–	–	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end:		–	–	–	–	–	–	–	–	–	–	–	–	–

EC108 Kouga - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30/01/2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Ter
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1													
Vote 1 - EXECUTIVE COUNCIL		90	90	90	90	90	90	90	90	90	90	90	90	1 077
Vote 2 - FINANCIAL SERVICES		236	236	236	236	236	236	236	236	236	236	236	236	2 827
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		350	350	350	350	350	350	350	350	350	350	350	350	4 199
Vote 5 - INFRASTRUCTURE AND ENGINEERING		7 981	7 981	7 981	7 981	7 981	7 981	7 981	7 981	7 981	7 981	7 981	7 981	95 776
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	19 941
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	**10 318**	10 318	123 819
Single-year expenditure appropriation														
Vote 1 - EXECUTIVE COUNCIL		5	5	5	5	5	5	5	5	5	5	5	5	55
Vote 2 - FINANCIAL SERVICES		1	1	1	1	1	1	1	1	1	1	1	1	15
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		150	150	150	150	150	150	150	150	150	150	150	150	1 800
Vote 5 - INFRASTRUCTURE AND ENGINEERING		118	118	118	118	118	118	118	118	118	118	118	118	1 413
Vote 6 - PLANNING DEVELOPMENT AND TOURISM		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	274	3 283
Total Capital Expenditure	2	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**127 102**

EC108 Kouga - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30/01/2024

Description	Ref	Budget Year 2023/24												Medium Terr
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional														
Governance and administration		**402**	**402**	**402**	**402**	**402**	**402**	**402**	**402**	**402**	**402**	**402**	**403**	**4 830**
Executive and council		91	91	91	91	91	91	91	91	91	91	91	91	1 097
Finance and administration		306	306	306	306	306	306	306	306	306	306	306	307	3 678
Internal audit		5	5	5	5	5	5	5	5	5	5	5	5	55
Community and public safety		**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**2 081**	**24 970**
Community and social services		1	1	1	1	1	1	1	1	1	1	1	1	9
Sport and recreation		177	177	177	177	177	177	177	177	177	177	177	177	2 120
Public safety		250	250	250	250	250	250	250	250	250	250	250	250	3 000
Housing		1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	1 653	19 841
Health		–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**1 197**	**14 368**
Planning and development		600	600	600	600	600	600	600	600	600	600	600	600	7 197
Road transport		564	564	564	564	564	564	564	564	564	564	564	564	6 771
Environmental protection		33	33	33	33	33	33	33	33	33	33	33	33	400
Trading services		**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**6 911**	**82 934**
Energy sources		807	807	807	807	807	807	807	807	807	807	807	807	9 682
Water management		2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	32 608
Waste water management		3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	38 844
Waste management		150	150	150	150	150	150	150	150	150	150	150	150	1 800
Other		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**10 592**	**127 102**

EC108 Kouga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**23 296**	**19 786**	**–**	**–**	**–**	**–**	**5 025**	**5 025**	**24 811**
Roads Infrastructure		3 339	4 139	–	–	–	–	1 800	1 800	5 939
Roads		3 339	4 139	–	–	–	–	1 800	1 800	5 939
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		19 652	14 590	–	–	–	–	(6 323)	(6 323)	8 267
Power Plants		12 000	5 619	–	–	–	–	(5 619)	(5 619)	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		4 087	4 087	–	–	–	–	(531)	(531)	3 556
LV Networks		87	1 405	–	–	–	–	(172)	(172)	1 233
Capital Spares		3 478	3 478	–	–	–	–	–	–	3 478
Water Supply Infrastructure		–	–	–	–	–	–	9 778	9 778	9 778
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	9 778	9 778	9 778
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		304	700	–	–	–	–	(46)	(46)	654
Pump Station		–	323	–	–	–	–	–	–	323
Reticulation		304	377	–	–	–	–	(46)	(46)	330
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	357	–	–	–	–	(184)	(184)	172
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	300	–	–	–	–	(300)	(300)	–
Waste Processing Facilities		–	57	–	–	–	–	116	116	172
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**750**	**1 150**	**–**	**–**	**–**	**–**	**(400)**	(400)	750
Community Facilities		750	1 150	–	–	–	–	(400)	(400)	750
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		750	1 150	–	–	–	–	(400)	(400)	750
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	**1 000**	–	–	–	–	**1 494**	**1 494**	**2 494**
Computer Equipment		–	1 000	–	–	–	–	1 494	1 494	2 494
Furniture and Office Equipment		**610**	**1 149**	–	–	–	–	**223**	**223**	**1 372**
Furniture and Office Equipment		610	1 149	–	–	–	–	223	223	1 372
Machinery and Equipment		**100**	**410**	–	–	–	–	**579**	**579**	**989**
Machinery and Equipment		100	410	–	–	–	–	579	579	989
Transport Assets		**1 362**	**3 000**	–	–	–	–	**1 800**	**1 800**	**4 800**
Transport Assets		1 362	3 000	–	–	–	–	1 800	1 800	4 800
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description R thousands	Ref	Budget Year 2023/24 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	**26 118**	**26 495**	**–**	**–**	**–**	**–**	**8 721**	**8 721**	**35 217**

EC108 Kouga - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	93	–	–	–	–	128	128	221
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	93	–	–	–	–	128	128	221
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	93	–	–	–	–	128	128	221
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	**–**	**93**	**–**	**–**	**–**	**–**	**128**	**128**	**221**

EC108 Kouga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**42 518**	**42 455**	**–**	**–**	**–**	**–**	**(2 108)**	**(2 108)**	**40 348**
Roads Infrastructure		14 206	14 206	–	–	–	–	(3 719)	(3 719)	10 487
Roads		14 206	14 206	–	–	–	–	(3 719)	(3 719)	10 487
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 075	1 012	–	–	–	–	(23)	(23)	989
Drainage Collection		773	773	–	–	–	–	–	–	773
Storm water Conveyance		302	239	–	–	–	–	(23)	(23)	216
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		10 827	10 827	–	–	–	–	–	–	10 827
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		2 134	2 134	–	–	–	–	–	–	2 134
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		5 283	5 283	–	–	–	–	–	–	5 283
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		1 000	1 000	–	–	–	–	–	–	1 000
LV Networks		2 411	2 411	–	–	–	–	–	–	2 411
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7 442	7 442	–	–	–	–	(1 387)	(1 387)	6 055
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		134	134	–	–	–	–	21	21	155
Water Treatment Works		–	–	–	–	–	–	1 800	1 800	1 800
Bulk Mains		6 365	6 365	–	–	–	–	(2 949)	(2 949)	3 417
Distribution		942	942	–	–	–	–	(260)	(260)	682
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		8 969	8 969	–	–	–	–	3 022	3 022	11 990
Pump Station		7 752	7 752	–	–	–	–	(878)	(878)	6 874
Reticulation		892	892	–	–	–	–	790	790	1 682
Waste Water Treatment Works		209	209	–	–	–	–	–	–	209
Outfall Sewers		115	115	–	–	–	–	–	–	115
Toilet Facilities		–	–	–	–	–	–	3 110	3 110	3 110
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**3 043**	**3 233**	**–**	**–**	**–**	**–**	**1 025**	1 025	4 258
Community Facilities		1 696	1 886	–	–	–	–	1 025	1 025	2 911
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	1 000	1 000	1 000
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		130	320	–	–	–	–	25	25	345

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Testing Stations		90	90	–	–	–	–	–	–	90
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		259	259	–	–	–	–	–	–	259
Police		–	–	–	–	–	–	–	–	–
Parks		868	868	–	–	–	–	–	–	868
Public Open Space		349	349	–	–	–	–	–	–	349
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**1 347**	**1 347**	**–**	**–**	**–**	**–**	**–**	**–**	**1 347**
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		1 347	1 347	–	–	–	–	–	–	1 347
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**3 545**	**3 505**	**–**	**–**	**–**	**–**	**557**	**557**	4 061
Operational Buildings		**3 545**	**3 505**	**–**	**–**	**–**	**–**	**557**	**557**	**4 061**
Municipal Offices		2 687	2 647	–	–	–	–	425	425	3 072
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		458	458	–	–	–	–	(68)	(68)	390
Workshops		–	–	–	–	–	–	–	–	–
Yards		100	100	–	–	–	–	–	–	100
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		300	300	–	–	–	–	200	200	500
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**727**	**727**	**–**	**–**	**–**	**–**	**–**	**–**	**727**
Machinery and Equipment		727	727	–	–	–	–	–	–	727
Transport Assets		**10 856**	**10 856**	**–**	**–**	**–**	**–**	**–**	**–**	**10 856**
Transport Assets		10 856	10 856	–	–	–	–	–	–	10 856
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure to be adjusted	1	**60 689**	**60 776**	**–**	**–**	**–**	**–**	**(526)**	**(526)**	**60 250**

EC108 Kouga - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/01/2024

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Depreciation by Asset Class/Sub-class										
Infrastructure		**96 837**	**96 837**	**–**	**–**	**–**	**–**	**–**	**–**	**96 837**
Roads Infrastructure		40 808	40 808	–	–	–	–	–	–	40 808
Roads		40 808	40 808	–	–	–	–	–	–	40 808
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 066	2 066	–	–	–	–	–	–	2 066
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		2 066	2 066	–	–	–	–	–	–	2 066
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		8 281	8 281	–	–	–	–	–	–	8 281
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		8 281	8 281	–	–	–	–	–	–	8 281
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 001	15 001	–	–	–	–	–	–	15 001
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		15 001	15 001	–	–	–	–	–	–	15 001
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		28 031	28 031	–	–	–	–	–	–	28 031
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		28 031	28 031	–	–	–	–	–	–	28 031
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 651	2 651	–	–	–	–	–	–	2 651
Landfill Sites		2 651	2 651	–	–	–	–	–	–	2 651
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**167**	**167**	**–**	**–**	**–**	**–**	**–**	**–**	167
Community Facilities		167	167	–	–	–	–	–	–	167
Halls		167	167	–	–	–	–	–	–	167
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2023/24								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 314**	**1 314**	–	–	–	–	–	–	1 314
Operational Buildings		**1 314**	**1 314**	–	–	–	–	–	–	**1 314**
Municipal Offices		1 314	1 314	–	–	–	–	–	–	1 314
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		**586**	**586**	–	–	–	–	–	–	**586**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		**586**	**586**	–	–	–	–	–	–	**586**
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		586	586	–	–	–	–	–	–	586
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**3 733**	**3 733**	–	–	–	–	–	–	**3 733**
Furniture and Office Equipment		3 733	3 733	–	–	–	–	–	–	3 733
Machinery and Equipment		**1 389**	**1 389**	–	–	–	–	–	–	**1 389**
Machinery and Equipment		1 389	1 389	–	–	–	–	–	–	1 389
Transport Assets		**5 637**	**5 637**	–	–	–	–	–	–	**5 637**
Transport Assets		5 637	5 637	–	–	–	–	–	–	5 637
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–